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# town of Epping

New Hampshire



## Annual Reports

For the Year Ending December 31, 1985

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**EPPING, NEW HAMPSHIRE**  
**INCORPORATED 1741**

The cover of this year's annual Town Report depicts the design of Epping's newest commemorative plate presented by, and available through, the Epping Historical Society.

Arranged around the official Town Seal are nine buildings of significant historical interest dating from 1730.

The three stars in the official Town Seal represent the three Epping men who became governors of the State of New Hampshire. They are William Plumer, David Lawrence Morrill and Benjamin Franklin Prescott. The wavy lines represent the Lamprey River, its course uniting all parts of the Town. The solid area represents the Town's abundant clay deposits, which made possible Epping's famous brick industry.

Epping enjoys a most colorful and interesting history. If you would like to learn more about it, contact any member of the Epping Historical Society.

# Dedication



## WILLIAM PARKER

Road Agent  
1953-1985

William "Bill" Parker retired as Epping Road Agent in the Spring of 1985 and it is with sincere appreciation of a job well done that we take this opportunity to pay tribute to Bill for his dedicated service to the Town of Epping.

Bill served the Town as Road Agent for over thirty years, starting in 1953. He had worked for Earl Marcotte, the previous Road Agent and was appointed to succeed him.

Many changes have taken place during Bill's years of service including the equipment needed to do the job. Over the years, Bill has owned all his own equipment except a sander which the Town purchased. He started out with one truck and added two more and a backhoe as the demands of the work increased. Snow plowing and winter maintenance were a major responsibility and we must surely give special recognition to his faithful service in all kinds of weather and to the crews who worked with him. Road crews are called on to work in the worst of weather conditions and we have all heard the snow plows working night and day to keep the roads open during the height of a storm. This would take real commitment and fortitude! To handle this part of his work, Bill had several plows, a wing plow and three blades. For many years, salt and sand were spread by hand shovels from the back of the truck. This was followed by a truck with a hole in the bottom of the body near the left rear wheel with the flow of salt regulated by a stick. This stick was raised and lowered by hand. The next step was the apron sander which distributed it mechanically.

During his years of service, Bill has trained many local men, including young people, to help carry out the many types of work necessary to road maintenance. Bill organized and supervised the work on Epping's approximate fifty miles of roads and as the Town has grown with many new developments, so has the work and responsibility of the Road Agent grown.

We wish Bill, who is a life long resident of Epping, enjoyable retirement and for his many years of faithful service to the Town, we say **Thank you Bill Parker!**



# **ANNUAL REPORTS**

of


**THE TOWN OF**

# **EPPING**

# **NEW HAMPSHIRE**

**For The Fiscal Year Ended**

**DECEMBER 31, 1985**



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## TOWN OFFICERS

<u>BOARD OF SELECTMEN</u>	<u>TERM OF OFFICE</u>
Susan Joyce.....	1985-1986
Bruce Corsetti.....	1984-1987
Joseph Foley.....	1985-1988
<u>TOWN CLERK</u>	
Beatrice G. Marcotte.....	1983-1986
<u>TAX COLLECTOR</u>	
Beatrice G. Marcotte.....	1983-1986
<u>TREASURER</u>	
Willis A. Baker.....	1985-1986
<u>MODERATOR</u>	
Mary S. Fecteau.....	1984-1986
<u>SUPERVISORS OF CHECKLIST</u>	
Natalie Ferreira.....	1980-1986
Beverly Chandler.....	1982-1988
Louise Harvey.....	1984-1990
<u>BALLOT CLERKS</u>	
Frances Allen.....	Appointed
Pamela Holmes.....	Appointed
Virginia LaPierre.....	Appointed
Eileen Murphy.....	Appointed
<u>BUILDING INSPECTOR</u>	
Raymond Surette.....	Appointed
<u>CHIEF OF POLICE</u>	
Gregory C. Dodge.....	Appointed
<u>FIRE CHIEF</u>	
Richard Marcotte.....	Appointed
<u>FIRE WARDS</u>	
H. Clifton Cray.....	1983-1986
Robert Galley.....	1984-1987
Raymond Pearo.....	1985-1988

## BUDGET COMMITTEE

Nancy Chase, Ch.....	1985-1988
Albert Haberstroh.....	1985-1988
Madeline Lehrmitt.....	1985-1988
Kenneth Perry.....	1984-1987
Eugene Mikell.....	1984-1987
Willis A. Baker.....	1984-1987
Daniel Harvey.....	1983-1986
Eileen Murphy.....	1983-1986
Joan Richards.....	1983-1986
Joseph Foley, Selectmen's Rep.....	Appointed
Dorothy K. Hall, School Board Rep.....	Appointed

## PLANNING BOARD

Robert Goodrich, Chr.....	1983-1986
Nancy Haberstroh, Sec.....	1983-1986
Jack Knight.....	1984-1987
Alan Merrill.....	1985-1988
Joseph Foley Selectmen's Rep.....	Appointed
Eva Karandanis.....	Alternate

## WATER & SEWER COMMISSION

William Callaway.....	1985-1988
(Resigned-1985)	
Albert Haberstroh.....	1985
(Appointed-one year)	
Earl Arquette.....	1984-1987
Thomas Wheeler.....	1985-1986

## TRUST FUND TRUSTEES

Robert Kimball.....	1985-1988
Daniel Harvey.....	1984-1987
Earl Arquette.....	1983-1986

## LIBRARIAN

Elizabeth Lucy.(resigned).....	Appointed
Duane Shaffer.....	Appointed

## LIBRARY TRUSTEES

Richard Sanborn.....	1983-1986
Nancy Chase.....	1984-1987
Patricia Estey.....	1985-1988

## HEALTH OFFICER

Claire Fisher.....	Appointed
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**RECREATION COMMISSION**

Marce Morris....Appointed  
Holly Downing.....Appointed  
Tony Silva.....Appointed  
Susan Joyce, Selectmen's Rep.....Appointed

**HISTORIC DISTRICT COMMISSION**

Lorraine Rauh.....Appointed  
Jack Knight.....Appointed  
Susan Joyce, Selectmen's Rep.....Appointed

**BOARD OF ADJUSTMENT**

John Clarke, Chr.....Appointed  
Frances Allen .....Appointed  
Albert Haberstroh .....Appointed  
Dawn Tuminowski.....Appointed  
Bruce Gatchell .....Alternate  
Michael Sweeney.....Alternate  
Ronald Laurent.....Appointed

**CONSERVATION COMMISSION**

Linda Clarke,Vice Chr.....Appointed  
Nancy Croteau, Secretary.....Appointed  
Dorothy Hall, Financial Secretary.....Appointed  
Dave Richards, member.....Appointed  
Thomas Wheeler, member.....Appointed

**REPRESENTATIVES TO GENERAL COURT**

Calvin Warburton,Raymond .....1984-1986  
Margaret Case, Raymond.....1984-1986  
Steven Sloan,Raymond.....1984-1986  
John Hoar,Epping.....1984-1986

## SELECTMEN'S REPORT

1985

This past year has seen the achievement of several items of special interest. Our downtown area, the initial phase of the Community Development Block Grant has been completed, giving a new appearance to the entire area. The final phase of this program will be completed this June. Additionally the Town continues to grow at a dramatic rate, and though we have had difficulty upgrading our services and facilities as quickly, we welcome these new residents and businessmen to our Community.

As a Board, we have tried to address fairly and equitably the needs of the Town. We have settled all the major litigation against the Town and have made every conscious effort to minimize its impact on the tax rate. This was not done, however, without sacrifices in other areas.

This coming year, we will be asking you to provide additional funding for the roads. We have developed a comprehensive three year plan that addresses some past problems, our current ones and anticipates some problems of the future. This has necessitated that the road budget be increased from \$120,000+ to \$300,000+. While this is a lot of money, we have a lot of roads that need sealing and paving. We also must improve our routine maintenance.

The Police budget is up substantially, principally because of the addition of a third full time officer. In responding to the needs of the residents, we are going to have a greater police presence in the downtown area and in West Epping.

There are a variety of other services which the Town provides which cost more as we grow. We have laid the ground work for the next Board of Selectmen to continue and expand upon. It will be your decision whether to fund these services or not but be assured that if appropriated, they will be spent wisely and to the common welfare.

Our objectives at the beginning of the year were to provide you with fair and responsive government, to broaden participation on Town Boards, to avoid senseless controversy and to enhance the common good. We have made many decisions, some of which were most difficult, but always we have tried to do what was right for the Town. If we have made mistakes, they were not intentional. Nor have we ever pursued any political objectives. We have tried, over this past year, to give you the best government of which we were capable, fair, honest and open to the best of our abilities.

## Resume of the 1985 Annual Town Report

The Annual Town Meeting on March 12, 1986, was opened at 9:15 a.m. by Moderator Mary S. Fecteau who proceeded to read the Warrant:

**Article 1)** To choose all necessary Town officers for the year ensuing.

At the close of this Article, Bruce Corsetti, Chairman-Board of Selectmen, made a motion to postpone the reading of the remainder of the Warrant until the following Tuesday Night at 7:30 p.m. at the Epping High School Gymnasium. This motion was seconded, put to a vote and passed.

The Moderator instructed the ballot clerks to count the ballots after which she proclaimed the polls open for balloting.

Ballot clerks were: Frances Allen, Virginia LaPierre, Pamela Holmes and Emma Gomez who replaced Eileen Murphy.

Polls closed at 8:00 p.m. The results are as follows:

Selectmen for three years (vote for one)

Joseph Foley	473	(elected)
Eileen Murphy	358	

Selectman for one year ( vote for one)

Susan M. Joyce	634	(elected)
Kenneth W. Perry	177	

Treasurer for one year (vote for one)

Willis A. Baker	533	(elected)
Todd Trobough	151	(write-in)

Water & Sewer Commissioner for three years (vote for one)

William Callaway	413	(elected)
Mary S. Fecteau	412	

Water & Sewer Commissioner for one year (vote for one)

Daniel W. Harvey	379	
Thomas P. Wheeler	439	(elected)

Planning Board for three years (vote for one)

Mary Cloutier	334	
Arne R. Erikson	120	
Alan G. Merrill	375	(elected)

Library Trustte for three years (vote for one)

Priscilla Estey	694	(elected)
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Trustee of Trust Fund for three years (vote for one)

Robert Kimball	643	(elected)
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Budget Committee for three years (vote for three)

Nancy Chase	460	(elected)
Arne R. Erikson	216	
Albert Haberstroh	378	(elected)
Sonia Howe	314	
Madeline Lehrmitt	389	(elected)

Fire Wards fpr three years ( vote for one)		
Ray Paero	86	(write-in)(Elected)
Armand O'Barton	32	(write-in)

#### REFERENDUM BALLOT

Are you in favor of the adoption of amendment No.1 to the Zoning Ordinance as proposed by the Planning Board: YES 456, NO 379.

Are you in favor of the adoption of amendment No.2 to the Zoning Ordinance as proposed by the Planning Board: YES 411, NO 408

These two articles did not pass as a legal petition was introduced to require a 2/3 majority vote.

March 21, 1985

Mary S. Fecteau requested a recount on the Water & Sewer Commission for three years. The Board or recount consisted of Natalie Ferriera, Moderator pro-tem, Beatrice G. Marcotte Town Clerk, Joseph Foley and Susan Joyce, Selectmen. The results were: William Callaway-419 votes and Mary S.Fecteau-412 votes.

The postponed Annual Meeting for 1985 was called to order at 7:43 p.m. by Moderator Mary S. Fecteau.

The remaining articles were taken up individually.

Article #2 Roger Gauthier made a motion to accept this Article as read. Mrs. Hall made a request to change the reading of the Article to add the Board of Adjustment: Albert Haberstroh, Patrick Reilly, as alternates and Frances Allen. The Historic District Commission: Kendall Chase and Lorraine Rauh. The Article passed with additions.

Article 3 Passed

Article 4 Passed

Article 5 Passed

Article 6 Passed

Article 7 Passed

Article 8 Ballot vote taken and passed

Article 9 Tabled

Article 10 Passed

Article 11 Tabled

Article 12 Defeated

Article 13 Defeated

Article 14 Defeated

Article 15 Passed

Article 16 Defeated

Article 17 Defeated



Article 18 Passed  
Article 19 Passed  
Article 20 Defeated  
Article 21 Defeated  
Article 22 Passed  
Article 23 Passed  
Article 24 Passed  
Article 25 Passed  
Article 26 Passed  
Article 27 Passed  
Article 28 Passed  
Article 29 Passed as amended  
Article 30 Passed  
Article 31 Passed  
Article 32 Passed  
Article 33 Passed  
Article 34 Passed  
Article 35 passed  
Article 36 Passed  
Article 37 Passed

Article 38 Passed  
Article 39 Passed  
Article 40 Tabled  
Article 41 Passed as amended  
Article 42 Passed  
Article 43 Referendum  
Article 44 Referendum  
Article 45 Passed

The Budget of \$1,184,419 passed

Revised amount of Appropriation:  
\$ 1,186,761.00

# SCHEDULE OF TOWN PROPERTY

DESCRIPTION	ESTIMATED VALUES*
Town Hall; Land & Buildings	155,000
Furniture & Equipment	20,000
Library; Land & Building	65,700
Furniture & Equipment	18,000
Police Department; Equipment	30,000
Fire Department; Lands & Building	76,000
Equipment	140,000
Highway Department; Land & Building	3,000
Equipment	20,000
Parks, Commons & Playgrounds	50,000
Water Supply Facilities	50,000
Sewer Facilities	1,030,500
Schools, Lands & Buildings	1,500,000
Equipment	350,000
Waste Disposal Facilities	35 900
Parker Schofield Forest	12,850
Greenbelt Agerage	4,000
All Lands & Buildings acquired through Tax Collector's Deeds:	11,480
Watson Academy, Land & Building	200,000

\*(Based on 50% Ratio)

## 1985 BUILDING PERMIT STATISTICS

<u>PERMITS</u>	<u>TOTAL NUMBER</u>	<u>REVENUES</u>
WIRING	110	6,515.
PLUMBING	37	2,476.
NEW HOUSES	40	3,774.
MANUFACTURERED HOUSES	17	964.
APARTMENT BLDGS ((73 Units)	5	6,657.
BUSINESSES	1	240.
OUT BUILDINGS (barns,garages,etc.)	24	589.
ALTERATIONS & REPAIRS	<u>71</u>	<u>2,070.</u>
TOTAL PERMITS	373	23,284.
Expenses (Inspector's fee)		2,655.



## SUMMARY INVENTORY OF VALUATION

### VALUE OF ALL THE LANDS:

\$	24,550	Assessed Value of Current Use Land	
\$	12,990,415	Assessed Value of All Other Land	
\$	13,014,965	Total of All Land.....	13,014,965

BUILDINGS.....26,438,330

PUBLIC UTILITIES..... 943,200

MANUFACTURED HOUSING ASSESSED AS REAL ESTATE..... 2,671,980

**TOTAL VALUATION BEFORE EXEMPTIONS ALLOWED.....43,068,475**

Blind Exemptions (RSA 73:37) \$ 15,000 (2)

Elderly Exemptions (RSA 72:39, 43 & 43f) 1,357,030 (91)

**TOTAL EXEMPTIONS ALLOWED ..... 1,372,030**

**Net valuation on which the tax rate is computed .....41,696,445**

### ELDERLY EXEMPTION COUNT

97 Persons at	\$10,000
21 Persons at	\$15,000
8 Persons at	\$20,000

### CURRENT USE REPORT

Total Number of Individual Property Owners in Current Use.....110

Total Number of Acres Taken Out of Current Use(4/1/85)..... 2

Total Number of Acres Exempted under Current Use.....7,883.10

<u>CATAGORY</u>	<u>NUMBER OF OWNERS</u>	<u>NUMBER OF ACRES</u>
FARM LAND	44	212.8
FOREST ALND	51	3,102.7
PRODUCTIVE WILD LAND	63	2,870
RECREATION LAND	25	1,198
WET LAND	25	449.6

EPPING BUDGET COMMITTEE  
1985 ANNUAL REPORT

Many people in Epping probably do not know what the Budget Committee does under RSA Chapter 32.

The Committee's job is to prepare a budget for the Town which will satisfy the needs of the School and Community and yet will be within the ability of the Town's taxpayers to pay. It is not an easy job, especially since the wishes of some departments are greater each year.

Why do taxes have to keep going up so much? There are several reasons:

1) GROWTH:

Farms and woodlots generally require very few services from the Town. Houses, manufactured houses, apartments and condominiums usually require many expensive services such as schools, roads, trash disposal, police, fire, water and sewer. As more land is changed from farms and woodlots to developments, more Town services are needed. Even businesses which are looked to as bringing income to the Town, require roads, trash disposal, water, sewer, police and fire protection. The taxpayers suffer when the cost of providing services is greater than the tax income in most cases.

2) SCHOOLS:

With all the new housing going on in Epping, voters approved last year, a new 20 room elementary school, essential to house the young children new in Town. The Budget Committee must now wrestle with a school budget of \$2,909,924, an increase of \$ 636,650 in 1986 (up 28%). We are grateful that this Fall, the School Board returned \$50,000 to the Town to help lower the 1985 tax rate.

3) LEGAL FEES:

When Wilfred Cloutier sued the Town for \$10,000,000, the Town's successful defense cost the taxpayers a great deal of money. There were two alternative ways to pay the lawyers in 1985. The State could have increased our tax rate to \$62/\$1,000 (instead of \$51.54) or have the Town borrow \$500,000, using as credit, the uncollected taxes of past years. To lessen the blow, the latter method was chosen but the Town in the years ahead, will not have this cushion of assets to fall back on.

In today's society, "Take it to Court" or "Ask Town Counsel" seems to be the remedy for disputes. People seem to feel they have a great deal to gain financially in the Courts. When the Town's rules and regulations are disobeyed, a court decision is required to restore law and order. Unfortunately, this costs the Town money.

The eleven member Budget Committee meets with each department to review budgets and monied warrant requests. The Committee recommends or not recommends after thoughtful consideration as to what we feel is in the best interest of the Town as a whole. We urge voters at the Annual Town Meeting, to seriously consider Budget Committee recommendations.

The Budget Committee will have had 16 meetings since the last Town Meeting. Advice from fellow citizens is always welcome. With your help, we will attempt to keep the Epping taxes reasonable. My thanks to my fellow Budget Committee members who are as concerned about Epping's future as I am .

**STATEMENT OF APPROPRIATIONS  
TAX YEAR 1985**

**GENERAL GOVERNMENT:**

Town Officers' Salaries	7,350
Town Officers' Expenses	72,232
Election & Registration Expenses	1,500
General Government Buildings	13,150
Reappraisal of property	4,500
Planning & Zoning	16,273
Legal Expenses	15,000
Tax Maps Art.#15	3,000
Town Hall Furnace, Art.#19	8,500

**PUBLIC SAFETY:**

Police Department	100,663
Fire Department	41,600
Civil Defense	50
Building Inspection	1,100
Forest Fires	250

**HIGHWAYS, STREET, BRIDGES:**

Bridge Const. Art.#18	2,000
Street & Sidewalk OCD Project. Art.#22	15,000
Town Maintenance	111,428
Street Lighting	14,000
Paving, Art.#27	11,500

**SANITATION:**

Solid Waste Disposal	35,000
Resource Recovery Center	38,527

**HEALTH:**

Health Department	500
Ambulances	5,000
Animal Control	3,000
Vital Statistics	100
Exeter Area Visiting Nurse Assoc. Art.#28	4,680
Seacoast Mental Health, Art.#30	2,000
Child & Family Ser. Art.#31	3,160

**WELFARE:**

General Assistance	2,000
Old Age Assistance	15,000
Community Action Program, Art.#32	4,573
Women's Resource, Art.#33	704

**CULTURE AND RECREATION:**

Library	18,736
Recreation	7,600
Patriotic Purposes	1,000
Conservation Commission	800
Mediation. Art.#35	600
Newmarket Health Center, Art.#26	1,750
Big Brother/Big Sister, Art.#26	3,000

<b>DEBT SERVICE:</b>	
Principal of Long-term Bonds & Notes	39,000
Interest expenses-Long term bonds & notes	8,250
Interest expenses-Tax Anticipation notes	25,000
Sewer Bonds (Special Meeting 5/85)	215,000

<b>CAPITAL OUTLAY:</b>	
Indemnification Fees, Art. #10	408,000
Pawnee/Cherokee Drives, Art. # 25	25,000
Fire Department equipment, Art. #24	5,000
Safety Complex, Art. #23	3,000

<b>MISCELLANEOUS:</b>	
Municipal Water Department	53,055
Municipal Sewer Department	33,130
Hazardous Waste. Art. #29	500

<b>TOTAL APPROPRIATIONS:</b>	<b>\$ 1,401,761</b>
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### SOURCE OF REVENUE

<b>TAXES</b>	
Resident Taxes	26,500
National Bank Stock Tax	5
Yield Taxes	3,000
Interest & Penalties on Taxes	16,500

<b>INTERGOVERNMENTAL REVENUES-STATE</b>	
Shared Revenue Block Grant	56,356
Highway Block Grant	55,920
Railroad Tax	1,159
State Aid Water Pollution Project	11,748
Fuel Refund	500

<b>LICENSES AND PERMITS</b>	
Motor Vehicle Permit Fees	150,000
Dog Licenses	1,000
Business Licenses, Permits and Filing Fees	1,000

<b>CHARGES FOR SERVICES</b>	
Income from Departments	30,000
Rent of Town Property	200

<b>MISCELLANEOUS REVENUES</b>	
Interests on Deposits	60,000

<b>OTHER FINANCING SOURCES</b>	
Procceds of Bonds and Long term Notes(Special Meeting)	215,000
Income from Water & Sewer Departments	70,000
Revenue Sharing Fund	35,000
Fund Balance	500,000

<b>TOTAL REVENUES AND CREDITS</b>	<b>\$ 1,233,888</b>
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# TAX RATE COMPUTATION

Total Town Appropriations	+ 1,401,761
Total Revenues and Credits	- 1,233,888
Net Town Appropriations	= 167,873
New School Tax Assessment(s)	+ 1,955,740
County Tax Assessment	+ 83,634
Total of Town, School and County	= 2,207,247
DEDUCT Total Business Profits Tax Reimbursement	- 105,943
ADD War Service Credits	+ 17,450
ADD Overlay	+ 30,281
Property Taxes To Be Raised	= 2,149,035

## TAX COMMITMENT ANALYSIS

Property Taxes to be Raised	2,149,035
Less War Service Credits	17,450
Total Tax Commitment	2,131,585

## TAX RATE BREAKDOWN

TAX RATES .....	Prior Year-1984	1985
TOWN	6.74	4.57
COUNTY	2.29	1.89
SCHOOL	41.19	45.08
TOTAL	50.22	51.54

## WAR SERVICE TAX CREDITS

<u>LIMITS</u>	<u>NUMBER</u>	<u>ESTIMATED TAX CREDITS</u>
Unlimited	1	EXEMPT
\$700	5	3,500
\$ 50	279	13,950
TOTAL	285	\$ 17,450

-----Total Resident Tax \$10. X 2,650 = \$26,500-----

## DETAILED STATEMENT OF PAYMENTS

### TOWN      OFFICERS'      SALARIES

Selectmen	3,650.00
Treasurer	1,000.00
Tax Collector	1,000.00
Town Clerk	1,000.00
Welfare Officer	400.00
Trustees of Trust Fund	150.00

### TOWN      OFFICERS'      EXPENSES

Salaries: Staff	39,828.06
Dues & Fees	11,132.94
Postage	3,431.83
Supplies	2,333.94
Services	3,621.45
	1,057.24
Benefits	4,522.34
Misc.	818.87

### MUNICIPAL      BUILDING

Fuel	5,210.51
Electricity	2,133.24
Telephone Service	2,284.94
Janitorial Service	1,202.97
Repairs	485.00
Equipment	-0-
Services	1,834.24
Supplies	630.13
Watson Academy (Reimb.)	8,479.27

### HUMAN      SERVICES

Health Officer's Salary	500.00
Exeter Area Visiting Nurse Assoc.	4,680.00
Newmarket Health Center	1,750.00
Seacoast Regional Mental Health Center	2,000.00
Rockingham Community Action Program	4,573.00
Hazardous,Waste, Art. 29	500.00
Mediation	600.00
Child & Family Services	3,160.00
Big Brother/ Big Sister Program	3,000.00
Women's Resources	704.00

### ELECTION      AND      REGISTRATION

Moderator	45.00
Supervisors of Checklist	189.00
Ballot Clerks	140.00
Meals	45.00



# ELECTION AND REGISTRATION continued

Services	327.83
Printing & Sup.s	310.90
Misc.	36.00

## DISCOUNTS      REFUNDS      ABATEMENTS

Property Taxes	13,051.41
Timber Tax Refund	97.63
Motor Vehicle Refunds	87.00
Abatements	502.20
Tax Sale Refunds & Int.	22,461.40

## PUBLIC      ASSISTANCE

Rent	1,247.00
Food	364.28
Heat	128.90
Electricity	346.77
Medical	-0-

## REFUSE      DISPOSAL

Lamprey Regional Cooperative	42,540.04
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## RESOURCE      RECOVERY      CENTER

Labor	7,302.50
Equipment	10,109.78
Electricity	559.81
Services	1,125.00
Supplies	258.71
Rent/Lease	1,885.14
Misc.	840.00

## TAXES      BOUGHT      BY      TOWN

Tax Collector, Town of Epping	238,495.21
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## CIVIL      DEFENSE

Director Salary	-0-
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## PLANNING ASSOCIATION

Rockingham Regional Planning Commission	2,583.70
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## ANIMAL CONTROL

Supplies	56.91
Services	189.00
Salary-Officer	904.74
SPCA	470.00
Equipment & Repairs	18.50
Milage & Reimb.	404.56

## VITAL STATISTICS

Town Clerk	39.00
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## OLD AGE ASSISTANCE

State of New Hampshire	16,339.10
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## PUBLIC LIBRARY

Harvey Mitchell Memorial Library Appropriation	18,736.00
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## AUTO REGISTRATIONS

Town Clerk	8,541.50
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## STREET LIGHTING

Public Service Company of New Hampshire	12,433.35
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## EPPING SCHOOL DISTRICT

1984-1985 School Year	940,237.00
1985-1986 School Year	1,075,000.00

## LONG TERM INDEBTEDNESS

First National Bank of Boston (Sewer Note)	20,000.00
FHA (Sewer Note)	6,000.00

## TEMPORARY LOANS

Indian Head Bank & Trust (Tax Anticipation Loan)	850,000.00
--	------------

## INTEREST

Long Term	5,325.00
Short Term	36,006.94



COUNTY TAX

Rockingham County Treasurer

83,634.00

CAPITAL OUTLAY

PATRIOTIC PURPOSES

American Legion Post #51-Memorial Day Exp.

826.58

## FIRE AND AMBULANCE DEPARTMENT

Emergency Telephone System	387.96
Business Telephone	696.30
Electricity	1,488.31
Fuel & L.P. Gas	4,019.88
Truck Repairs	1,686.04
Equipment Repairs	5,405.66
General Maintenance	1,187.76
Vehicle Maintenance	2,802.55
Service Contracts	343.00
New Equipment	2,145.93
Training	623.35
Officers' Salaries	1,675.00
Dues, Subs. School Fees	460.50
Salaries	7,478.39
Oxygen	593.00
Medical Supplies	2,702.43
Race Track Service ( Reimb.)	5,220.00
Misc.	242.86
Equipment Pur. Art.24	11,765.07

## POLICE DEPARTMENT

Salaries (Full Time)	26,346.32
Salaries (Part Time)	30,743.49
Benefits	3,448.94
Vehicle Maintenance	9,321.49
Telephone	1,039.46
Supplies	3,613.22
Services	2,800.80
Race Track Service (Reimb.)	14,873.56

## LEGAL EXPENSES

1985 General Expenses	22,914.39
Cloutier v. Epping legal fees	416,040.65

## PLANNING BOARD

Legal Expenses	631.50
Legal Notices	187.17
Supplies	893.25
Services	5,400.14
Perc Tests (Reimb.)	120.00
Postage (Partially reimb.)	258.90
Misc. & Reimb.	594.00

## CONSERVATION COMMISSION

1985 Appropriation	313.50
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# HIGHWAY DEPARTMENT

Equipment & Labor-Contracted	77,099.57
Labor	1,404.25
Materials	21,597.92
Salt	11,552.66
Art. 25-1985 (Pawnee Ln&Cherokee Dr.)	30,900.00
Services	4,244.26

## GENERAL EXPENSES - HIGHWAY DEPARTMENT

Electricity	268.21
Supplies	3,277.86
Equipment	12,858.77
Services	1,575.00

# RECREATION COMMISSION

Baseball Teams	1,200.00
Equipment & Supplies	1,414.02
Trips	700.00
Transportation	3,188.50
Salaries	4,350.00

# INSURANCE

NHMA - Unemployment Compensation	513.60
NHMA - Workers' Compensation	12,653.00
Davis & Towle Agency	10,872.40
Boiler Inspections	60.00

## MUNICIPAL WATER DEPARTMENT

1986 Appropriation	53,055.00
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## MUNICIPAL SEWER DEPARTMENT

1985 Appropriation	33,130.00
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# TOWN REPORTS

Printing	2,260.00
Postage	200.00



REVENUE SHARING AUDIT  
TOWN OF EPPING, NEW HAMPSHIRE  
R.S. #30 3008 010  
December 31, 1985



DENNETT & DENNETT  
CERTIFIED PUBLIC ACCOUNTANTS  
86 HIGH STREET  
P.O. BOX 850  
HAMPTON, NEW HAMPSHIRE 03842

926-6321  
AREA CODE 603

WILSON P. DENNETT, CPA  
ROBERT B. DENNETT, CPA

Board of Selectmen  
Town Of Epping  
Epping, New Hampshire

Auditor's Report On Compliance  
R.S.# 30 3008 010

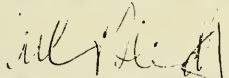
Gentlemen:

We have examined the financial statements of the various funds and account groups of the Town of Epping, New Hampshire for the year ended December 31, 1985 and have issued our report thereon, dated February 20, 1985. Our examination was made in accordance with generally accepted government auditing standards: the provisions of Standards for Audit of Governmental Organizations, Programs, Activities and Functions as they pertain to financial & compliance audits and OMB'S Compliance Supplement for Single Audits of Grants to State & Local Governments and accordingly, included such tests of the accounting records as we considered necessary in the circumstances.

In connection with our examination, we also, (1) performed tests of compliance with the Revenue Sharing Act and Regulations, as detailed in the Commentary on the Audit Requirements of the 1980 Amendments to the State and Local Fiscal Assistance Act as well as the 1983 Amendments issued by the Office of Revenue Sharing, U.S. Department of the Treasury, and (2) compared the data on Bureau of Census Form RS-8 with the audited records of the Town of Epping as required.

Based on these procedures, we noted no areas of non-compliance regarding failure to publish 100% of the required public notices or insufficient public participation in the budget process. There were no material differences between the data on Bureau of Census Form RS-8 and the records of the Town of Epping.

DENNETT & DENNETT  
Certified Public Accountants

  
\_\_\_\_\_  
Wilson P. Dennett, CPA

February 20, 1986





FINANCIAL STATEMENTS  
OF  
TOWN OF EPPING  
As of December 31, 1985



DENNETT & DENNETT  
CERTIFIED PUBLIC ACCOUNTANTS  
86 HIGH STREET  
P.O. BOX 850  
HAMPTON, NEW HAMPSHIRE 03842

WILSON P. DENNETT, CPA  
ROBERT B. DENNETT, CPA

926-6321  
AREA CODE 603

Board of Selectmen  
Town of Epping  
Epping, New Hampshire 03042

We have examined the combined financial statements of the Town of Epping, New Hampshire as of and for the year ended December 31, 1985, as listed in the Table of Contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described more fully in Note 1, the combined financial statements referred to above do not include financial statements of the General Fixed Assets-Account Group, which should be included to conform with generally accepted accounting principles.

In our opinion, except for the omission of the financial statements referred to above results in an incomplete presentation, as explained in the preceding paragraph, the combined financial statements referred to above present fairly the financial position of the Town of Epping, New Hampshire at December 31, 1985 and the results of its operations and the changes in financial position of its proprietary fund types and similar trust funds for the year then ended, in conformity with generally accepted accounting principles applicable to governmental entities prescribed by OMB Circular A-128 under the Single Audit Act of 1984 and applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The combining, individual fund and account group financial statements and schedules listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the Town of Epping, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as whole.



Dennett & Dennett  
Certified Public Accountants  
February 20, 1986

Town Of Epping  
General Purpose Financial Statements  
For The Year Ended December 31, 1985

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ACCOUNTANT'S REPORT ON COMPLIANCE - REVENUE SHARING

ACCOUNTANT'S REPORT ON FINANCIAL PRESENTATION

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Town Of Epping  
General Purpose Financial Statements  
For Year Ended December 31, 1985

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Statement Of Revenues, Expenditures And Changes In Fund Balance

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ACCOUNTANT'S REPORT ON INTERNAL ACCOUNTING CONTROL AND COMPLIANCE

EXHIBIT A  
Town Of Epping  
Combined Balance Sheet - All Fund Types and Account Groups  
For The Year Ended December 31, 1985

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>ASSETS</u>			
Cash	\$ 367,139	\$ 6,427	\$749,518
Investments at Cost			
Taxes Receivable (Notes 1F & 1I)	692,757		
Accounts Receivable			
Due From Other Governments		5,672	
Restricted Assets - Cash	1,110		16,214
Fixed Assets (Net of Accumulated Depreciation) (Notes 1C & 2B)			
Amount to be Provided for Retirement of General Long-Term Debt			
<b>TOTAL ASSETS</b>	<u>\$1,061,006</u>	<u>\$ 12,099</u>	<u>\$765,732</u>
<u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 11,125	\$	\$
Due Community Development Grant	3,429		16,214
Payable to Restricted Assets - Deposits	1,110		497,000
Bond Anticipation Notes			
School District Tax Payable	880,740		
General Obligation Bonds & Notes Outstanding			
<b>TOTAL LIABILITIES</b>	<u>896,404</u>		<u>513,214</u>
<u>Fund Equity</u>			
Contributed Capital			
Retained Earnings			
<u>Fund Balances:</u>			
Reserved for Endowments			
Unreserved:			
Designated for Subsequent Years Expenditures (Note 1E & 2B)	17,243		
Undesignated	147,359	12,099	252,518
<b>TOTAL FUND EQUITY</b>	<u>164,602</u>	<u>12,099</u>	<u>252,518</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$1,061,006</u>	<u>\$ 12,099</u>	<u>\$765,732</u>

See Notes to Financial Statements

<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types Trust and Agency</u>	<u>Account Group General Long-Term Debt</u>	<u>Totals (Memorandum Only) December 31, 1985</u>
Enterprise			
\$ 35,652	\$ 47,303	\$	\$ 1,206,039
	9,998		9,998
			692,757
53,835			53,835
			5,672
			17,324
817,992			817,992
		301,512	301,512
<u>\$ 907,479</u>	<u>\$ 57,301</u>	<u>\$ 301,512</u>	<u>\$ 3,105,129</u>
\$	\$	\$	\$ 11,125
			3,429
			17,324
			497,000
		301,512	880,740
			301,512
		301,512	1,711,130
571,799			571,799
335,680			335,680
	39,982		39,982
	17,319		17,243
			429,295
907,479	57,301		1,393,999
<u>\$ 907,479</u>	<u>\$ 57,301</u>	<u>\$ 301,512</u>	<u>\$ 3,105,129</u>

EXHIBIT B  
Town Of Epping  
Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For The Year Ended December 31, 1985

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
<u>Revenues</u>			
Taxes	\$2,114,368	\$	\$
Intergovernmental	325,917	32,622	547,848
Licenses and Permits	215,834		
Charges for Services	64,731		
Miscellaneous	77,250	3,257	12,240
<u>Other Financing Sources</u>			
Interfund Transfers	336,396	20,823	14,975
Long-Term Bond Proceeds			207,512
<u>TOTAL REVENUES AND OTHER SOURCES</u>	<u>3,134,496</u>	<u>56,702</u>	<u>782,575</u>
<u>Expenditures</u>			
General Government	592,964	21,645	
Public Safety	160,620		
Highways, Streets, Bridges	150,535		
Sanitation	65,112		
Health	16,580		
Welfare	24,554		
Culture and Recreation	11,680		
Capital Outlay	54,160		499,981
Debt Service			
Principal	13,000		
Interest	36,930		
<u>Other Uses</u>			
Interfund Transfers	318,852	35,000	38,181
Intergovernmental Transfers	2,098,871		
<u>TOTAL EXPENDITURES AND OTHER USES</u>	<u>3,543,858</u>	<u>56,645</u>	<u>538,162</u>
<u>Excess of Revenues and Other Sources</u>			
Over (Under) Expenditures and Other Uses	(409,362)	57	244,413
<u>Fund Balance - Beginning of Year</u>	<u>573,964</u>	<u>12,042</u>	<u>276</u>
<u>Restatement of Beginning Fund Balance</u>			<u>7,829</u>
As Restated	573,964	12,042	8,105
<u>Fund Balance - End of Year</u>	<u>\$ 164,602</u>	<u>\$ 12,099</u>	<u>\$252,518</u>

See Notes to Financial Statements



Totals  
Memorandum Only  
Year Ended  
December 31, 1985

\$ 2,114,368  
 906,387  
 215,834  
 64,731  
 92,747

372,194  
207,512

3,973,773

614,609  
 160,620  
 150,535  
 65,112  
 16,580  
 24,554  
 11,680  
 554,141

13,000  
 36,930

392,033  
2,098,871

4,138,665

( 164,892)

586,282  
 7,829  
594,111  
\$ 429,219

EXHIBIT C  
Town Of Epping  
Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual  
General and Special Revenue Fund Types  
For The Year Ended December 31, 1985

	- - - - - General Fund - - - - -		
	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$2,177,590	\$2,114,368	\$ ( 63,222)
Intergovernmental Revenues	219,878	325,917	106,039
Licenses and Permits	152,000	215,834	63,834
Charges for Services	30,200	64,731	34,531
Miscellaneous	60,000	77,250	17,250
<u>Other Financing Sources</u>			
Interfund Transfers	331,748	336,396	4,648
<u>Total Revenues and Other Sources</u>	<u>2,971,416</u>	<u>3,134,496</u>	<u>163,080</u>
<u>Expenditures</u>			
General Government	579,786	592,964	(13,178)
Public Safety	160,663	160,620	43
Highways, Streets, Bridges	139,428	150,535	(11,107)
Sanitation	73,527	65,112	8,415
Health	24,994	16,580	8,414
Welfare	21,573	24,554	(2,981)
Culture and Recreation	8,600	11,680	(3,080)
Capital Outlay	43,952	54,160	(10,208)
Debt Service			
Principal	13,000	13,000	
Interest	27,925	36,930	( 9,005)
<u>Other Uses</u>			
Interfund Transfers	352,342	318,852	33,490
Intergovernmental Transfers	2,039,374	2,098,871	(59,497)
<u>Total Expenditures and Other Uses</u>	<u>3,485,164</u>	<u>3,543,858</u>	<u>(58,694)</u>
<u>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</u>	<u>(513,748)</u>	<u>(409,362)</u>	<u>104,386</u>
<u>Fund Balances - Beginning of Year</u>	<u>573,964</u>	<u>573,964</u>	
<u>Fund Balances - End of Year</u>	<u>\$ 60,216</u>	<u>\$ 164,602</u>	<u>\$ 104,386</u>

See Notes To Financial Statements

----- Special Revenue Fund -----			Totals ----- Memorandum Only -----		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 35,000	\$ 32,622	\$ ( 2,378)	\$2,177,590	\$2,114,368	\$ ( 63,222)
			254,878	358,539	103,661
			152,000	215,834	63,834
			30,200	64,731	34,531
	3,257	3,257	60,000	80,507	20,507
18,736	20,832	2,087	350,484	357,219	6,735
53,736	56,702	2,966	3,025,152	3,191,198	166,046
18,736	21,645	( 2,909)	598,522	614,609	(16,087)
			160,663	160,620	43
			139,428	150,535	(11,107)
			73,527	65,112	8,415
			24,994	16,580	8,414
			21,573	24,554	(2,981)
			8,600	11,860	(3,080)
			43,952	54,160	(10,208)
			13,000	13,000	
			27,925	36,930	(9,005)
35,000	35,000		387,342	353,852	33,490
			2,039,374	2,098,871	(59,497)
53,736	56,645	(2,909)	3,538,900	3,600,503	(61,603)
	57	57	(513,748)	(409,305)	104,443
12,042	12,042		586,006	586,006	
\$ 12,042	\$ 12,099	\$ 57	\$ 72,258	\$ 176,701	\$ 104,443

EXHIBIT D  
Town Of Epping  
Combined Statement of Revenues, Expenses and  
Changes in Retained Earnings/Fund Balances - All Proprietary Fund Types  
and Similar Trust Funds  
For The Year Ended December 31, 1985

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals</u>
	<u>Enterprise</u>	<u>Non-Expendable Trust</u>	<u>(Memorandum Only) December 31, 1985</u>
<u>Revenues</u>			
Charges for Services	\$ 86,036	\$	\$ 86,036
Interest Earned	406	6,696	7,102
<u>Total Revenues</u>	<u>86,442</u>	<u>6,696</u>	<u>93,138</u>
<u>Other Financing Sources</u>			
Interfund Transfers			
General Fund			
Loans	12,000		12,000
State Aid Sewer Project	11,748		11,748
Paid By Appropriation	19,577		19,577
Capital Projects Fund			
Waste Water Treatment Facility	15,000		15,000
<u>Total Revenues And Other</u>			
<u>Financing Sources</u>	<u>144,767</u>	<u>6,696</u>	<u>151,463</u>
<u>Expenditures</u>			
Personal Services	828		828
Contractual Services	38,581		38,581
Supplies	14,307	3,613	17,920
Depreciation	23,923		23,923
<u>Total Expenditures</u>	<u>77,639</u>	<u>3,613</u>	<u>81,252</u>
<u>Other Financing Uses</u>			
Interfund Transfers			
General Fund			
Interest & Fiscal Charges	31,325		31,325
Loan Repaid	3,000		3,000
Capital Projects Fund			
Waste Water Treatment Facility	10,617		10,617
<u>Total Expenditures And Other</u>			
<u>Financing Uses</u>	<u>122,581</u>	<u>3,613</u>	<u>126,194</u>
<u>Net Income</u>	22,186		22,186
<u>Contributed Capital</u>	16,404		16,404
<u>Accounts Receivable</u>			
<u>Excess of Revenues Over Expenditures</u>		3,083	
<u>Retained Earnings/Fund Balance-</u>			
<u>Beginning of Year</u>	<u>868,889</u>	<u>54,218</u>	<u>923,107</u>
<u>Retained Earnings/Fund Balance-</u>			
<u>End of Year</u>	<u>\$ 907,479</u>	<u>\$ 57,301</u>	<u>\$ 964,780</u>

See Notes To Financial Statements

EXHIBIT E  
Town Of Epping  
Combined Statement of Changes in  
Financial Position - All Proprietary Fund Types  
and Similar Trust Funds  
For The Year Ended December 31, 1985

	Proprietary Fund Type Enterprise	Fiduciary Fund Type Non-Expendable Trust	Totals (Memorandum Only) December 31, 1985
<u>Sources of Working Capital</u>			
<u>Operations</u>			
Net Income	\$ 22,186	\$ 3,083	\$ 25,269
Add Back: Items Not Requiring Working Capital-Depreciation	23,923		23,923
<u>Working Capital Provided By</u>			
Operations	46,109	3,083	49,192
<u>Other</u>			
Contributed Capital	16,404		16,404
Total Sources Of Working Capital	62,513	3,083	65,596
<u>Uses of Working Capital</u>			
Net Increase (Decrease) In Working Capital	\$ 62,513	\$ 3,083	\$ 65,596
<u>Elements of Net Increase (Decrease)</u>			
<u>In Working Capital</u>			
Cash	\$ 22,937	\$ 3,083	\$ 26,020
Accounts Receivable	39,576		39,576
Net Increase (Decrease) In Working Capital	\$ 62,513	\$ 3,083	\$ 65,596

See Notes To Financial Statements

# TOWN OF EPPING

## NOTES TO FINANCIAL STATEMENTS

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Epping conform to generally accepted accounting principles for local governmental units except as indicated hereinafter. The following is a summary of significant accounting policies.

#### A. Basis of Accounting

The accrual basis is used for all fiduciary (and proprietary) funds. Governmental funds utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except:

1. Disbursements for inventory items (materials and supplies) are considered expenditures at the time of purchase.
2. Prepaid expenses are not normally recorded.

#### B. General Fixed Assets

The Town of Epping has not maintained a record of its general fixed assets and therefore does not conform to generally accepted accounting policies in this respect.

#### C. Property, Plant and Equipment

Fixed assets in the proprietary funds are stated at cost, less accumulated depreciation. Interest during construction is not capitalized. The following is a summary of the Sewer Project:

<u>Year Capitalized</u>	<u>Cost</u>	<u>Life</u>	<u>Percentage</u>	<u>Depreciation</u>
Prior to 1984				
Mains, Etc	\$	50 Yrs.	2%	\$ 296,946
Equipment		10 Yrs.	10%	14,051
TOTAL COSTS	<u>\$1,152,912</u>			
1985				
Mains, Etc.				22,842
Equipment				<u>1,081</u>
TOTAL DEPRECIATION TO DATE				<u>\$ 334,920</u>
Total Costs to Date		\$1,152,912		
Less: Depreciation to Date		<u>334,920</u>		
Net of Depreciation		<u>\$ 817,992</u>		

#### D. Investments

Investments are stated at cost.

TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS (continued)

E. Continuing Appropriations

Appropriations for certain projects and specific items not fully expended at year-end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year-end, continuing appropriations are reported as a component of fund balance. As of December 31, 1985, the following were continuing appropriations:

Safety Complex	\$ 3,000
Civil Defense	50
Bridge Sand Blasting	2,500
Tax Maps	3,000
Conservation Commission	783
Bridge Construction	2,000
Seacoast Mental Health	2,000
Child and Family Services	2,660
Newmarket Health Center	1,250
	<u>\$17,243</u>

F. Taxes Collected for Others

The Town collects taxes for the Epping School District and Rockingham County, which are remitted to them as required by law.

G. Inter-Fund Transactions

During the course of normal operations, the Town has numerous transactions between funds including expenditures and transfers of resources to provide services, construct assets and service debt. The accompanying governmental and fiduciary funds financial statements reflect such transactions.

Proprietary funds record operating subsidies as other income, whereas the governmental fund paying the subsidy records it as a transfer.

H. Other General Accounting Policies

1. Retirement System

The police are covered under the State of New Hampshire Retirement System. Contributions are deducted at rates according to employment compensation. The Town's contribution for normal cost of the plan is based upon an actuarial valuation of the entire State plan and has been set at various rates of the employee's annual compensation. Since the actuarial valuation is performed on the entire State plan, the amount, if any, of the excess of vested benefits over pension fund assets for the Town of Epping is not available. The Town does not have an accrued liability for past service costs. The expense for 1985 was \$2,705.30.

Employees may accumulate unused sick leave. Vacation is granted in varying amounts based on length of service. The Town's policy is to recognize cost of sick and vacation leave only at the time payments are made.

The Town voted to give retirement benefits to the office employees. The total expense for 1985 was \$2,491.39.



TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS (continued)

I. Property Taxes

Annually the Town establishes an amount for abatements, discounts and refunds of property and resident tax revenues known as overlay. All abatements, discounts and refunds are charged to overlay. Overlay is included under the classification of general government in the financial statements.

As prescribed by law, the Tax Collector sells at tax sale, all uncollected property taxes in the following year after taxes are due, where applicable. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If the property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

2. PURPOSE OF FUNDS AND ACCOUNT GROUPS

The Town reports its activities in numerous individual funds to comply with the limitations and restrictions placed on both the resources made available to the town and the service provided. Individual funds and account groups summarized in the accompanying financial statements are classified as follows:

A. Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund - Used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Special Revenue Funds - Used to account for specific restricted revenues and expenditures for various purposes. Receipts and expenditures of each fund are governed by the terms of contractual agreements, statutes or local law.

Capital Project Funds - These funds are used to account for resources designated to construct or acquire fixed assets. Such resources are derived principally from proceeds of general obligation bonds, notes, federal or state grants.

B. Proprietary Funds

Enterprise Funds - These funds are used for operation of entities that provide services on user charge, or other basis, to the general public. Retained earnings in the Sewer Account were restated January 1, 1981 to conform to generally accepted accounting principles. As of May 1, 1985 Water Department policy was changed and receipts were deposited into the Water Department's own checking account.

C. Fiduciary Funds

Trust and Agency Funds - These funds are used to account for assets held by the town in a fiduciary capacity for various purposes including cemetery operations and taxes collected for other governmental units. Receipts and expenditures of each fund are governed by statutes or local law.



TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS (continued)

D. General Long-Term Debt Account Group

This group is used to account for the outstanding principal balances of general obligation bonds or notes.

3. BUDGET

The Town budget represents departmental appropriations as authorized by annual or special town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. State statutes require balanced budgets but provide for the use of the beginning fund balance as estimated revenue. In 1985 the beginning fund balance was applied as follows:

Bridge Sand-Blasting	\$ 2,500
Fire Escape	10,952
Conservation Commission	296
	<u>\$13,748</u>

4. LONG-TERM DEBT

The annual requirements to amortize all debt outstanding as of December 31, 1985 including interest payments of \$95,334.11 are as follows:

Year Ended December 31, 1985	General Obligation	Special Assessment	Total
1986	\$ 71,581		\$ 71,581
1987	61,705		61,705
1988	39,480		39,480
1989	37,940		37,940
1990	36,340		36,340
1991-1995	149,800		149,800
	<u>\$ 396,846</u>	<u>\$ _____</u>	<u>\$396,846</u>

A new Sewer Bond was taken out as a result of the Special Town Meeting of May 4, 1985. This is to help pay construction costs of the new Waste Water Treatment Facility. The amount of the bond issued was \$207,512 and it is to be repaid over a ten year period. General obligation bonds are direct obligations of the town for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within the town.

5. HUD GRANTS

Town of Epping received two Community Development Block Grants - The \$4000,000.00 Grant encompassed 1984-1986 for Improvement of Downtown Epping included remodeling and improving the historic Watson Academy as a neighborhood facility, street and sidewalk improvements, rehabilitation and relocation of private property. Funds were received in 1984 for this Grant. Note the restatement of Fund Balance on Capital Projects Schedule 12. The second grant of \$240,000.00 was received in 1985 and was actually Phase II of the Downtown Epping Revitalization Program.

6. NON-EXPENDABLE TRUST FUNDS

The principal amounts of all non-expendable funds are restricted either by law or specific terms of individual bequests, in that only income earned thereon may be expended. Principal and income balances at December 31, 1985, are noted on Schedule 14 of this report.

TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS (continued)

7. SPECIAL REVENUE FUND BALANCES

At December 31, 1985, the special revenue fund balance of \$12,042 consisted of the following:

Revenue Sharing Fund	\$ 8,308
Library Fund	485
Conservation Commission	3,249
	<u>\$12,042</u>

8. CONTINGENT LIABILITIES

As of December 31, 1985, the five cases which were for damages pending against the town of Epping in 1984 were settled. No litigation is currently in process that could materially affect the financial statements of the Town

9. COMMITMENTS AND LEASES

On August 26, 1983 the Town leased a compactor under the Atlantic Leasing Corporation Plan. Total cost of the lease is \$37,968.00 (84 payments of \$452.00). In 1985 twelve payments were made totalling \$5,424.00. Balance of payment schedule is as follows:

1986	5,424.00
1987	5,424.00
1988	5,424.00
1989	5,424.00
1990	3,616.00
Total	<u>\$25,312.00</u>

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**FINANCIAL STATEMENTS**  
**(continued)**

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SCHEDULE 1  
Town Of Epping  
Statement of Estimated and Actual Revenues  
For The Year Ended December 31, 1985

<u>Revenues</u>	<u>Budget</u>	<u>Actual</u>	<u>Over/Under Budget</u>
<u>Taxes</u>			
Property	\$2,131,585	\$2,068,426	\$ (63,159)
Resident	26,500	24,750	(1,750)
National Bank Stock	5		(5)
Yield	3,000	3,498	498
Interest and Penalties on Taxes	16,500	17,694	1,194
Total Taxes	<u>2,177,590</u>	<u>2,114,368</u>	<u>(63,222)</u>
<u>Intergovernmental Revenues</u>			
Shared Revenues	56,356	162,300	105,944
Highway Block Grant	55,920	55,920	
Railroad Tax	1,159	1,159	
Fuel Refund	500	595	95
Business Profits Tax	<u>105,943</u>	<u>105,943</u>	
Total Intergovernmental Revenues	<u>219,878</u>	<u>325,917</u>	<u>106,039</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	150,000	212,881	62,881
Canine Licenses and Forfeitures	1,000	867	( 133)
Business Licenses, Permits and Filing Fees	1,000	836	( 164)
Fines and Forfeits - Municipal Court		<u>1,250</u>	<u>1,250</u>
Total Licenses & Permits	<u>152,000</u>	<u>215,834</u>	<u>63,834</u>
<u>Charges For Services</u>			
Income From Departments	30,000	60,216	30,216
Rent of Town Property	<u>200</u>	<u>4,515</u>	<u>4,315</u>
Total Charges For Services	<u>30,200</u>	<u>64,731</u>	<u>34,531</u>
<u>Miscellaneous Revenues</u>			
Interest on Deposits	60,000	62,577	2,577
Sale of Town Property		200	200
Fire Escape Funds		5,042	5,042
Insurance Adjustments		6,348	6,348
Refunds		<u>3,083</u>	<u>3,083</u>
Total Miscellaneous Revenues	<u>60,000</u>	<u>77,250</u>	<u>17,250</u>

SCHEDULE 1 (continued)  
Town Of Epping  
Statement of Estimated and Actual Revenues  
For The Year Ended December 31, 1985

<u>Revenues</u>	<u>Budget</u>	<u>Actual</u>	<u>Over/Under Budget</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Special Revenue Funds</u>			
Revenue Sharing Fund	35,000	35,000	
<u>Proprietary Fund Types</u>			
Municipal Water Department	35,000	23,403	( 11,597)
Municipal Sewer Department	35,000	35,552	552
Sewer Project - State Aid	11,748	11,748	
<u>Capital Projects Fund</u>			
Proceeds of Bonds & Long-			
Term Notes	215,000	207,512	( 7,488)
Waste Water Treatment			
Facility		23,181	23,181
Total Other Financing Sources	<u>331,748</u>	<u>336,396</u>	<u>4,648</u>
<u>Total Revenues</u>	<u>2,971,416</u>	<u>\$3,134,496</u>	<u>\$ 163,080</u>
<u>Fund Balance Used To Reduce Tax Rate</u>	<u>500,000</u>		
<u>Total Revenues And Use Of</u>			
<u>Fund Balance</u>	<u>\$3,471,416</u>		

SCHEDULE 2  
Town Of Epping  
Statement of Appropriations, Expenditures and Encumbrances  
For The Year Ended December 31, 1985

	Encumbrances from 1984	Appropriations 1985
<u>General Government</u>		
Town Officers Salaries	\$	\$ 7,350
Town Officers Expenses		72,232
Election & Registration Expenses		1,500
General Government Buildings		13,150
Reappraisal of Property		4,500
Planning and Zoning		16,273
Legal Expenses		15,000
Tax Maps		3,000
Town Hall Furnance		8,500
Indemnification Fees		408,000
Overlay		30,281
Total General Government		<u>579,786</u>
<u>Public Safety</u>		
Police Department		100,663
Fire Department		41,600
Civil Defense		50
Building Inspection		1,100
Forest Fires		250
Bridge Construction		2,000
Street & Sidewalk-Old Project		15,000
Total Public Safety		<u>160,663</u>
<u>Highways, Streets and Bridges</u>		
Town Maintenance		111,428
Street Lighting		14,000
Paving		11,500
Bridge Sand-Blasting	2,500	
Total Highways, Streets and Bridges	<u>2,500</u>	<u>136,928</u>
<u>Sanitation</u>		
Solid Waste Disposal		35,000
Resource Recovery Center		38,527
Total Sanitation		<u>73,527</u>
<u>Health</u>		
Health Department		500
Hospitals and Ambulances		5,000
Animal Control		3,000
Vital Statistics		100
Exeter Visiting Nurse Association		4,680
Seacoast Mental Health		2,000
Child and Family Services		3,160
Womens Resource		704
Mediation		600
Newmarket Health Center		1,750
Big Brother/Big Sister		3,000
Hazardous Waste		500
Total Health		<u>24,994</u>

<u>Total Amount Available</u>	<u>Expenditures Net of Refunds</u>	<u>Over/Under Budget</u>	<u>Encumbered to 1986</u>
\$ 7,350	\$ 7,200	\$ 150	\$
72,232	83,787	(11,555)	
1,500	1,094	406	
13,150	22,079	( 8,929)	
4,500	3,814	686	
16,273	10,771	5,502	
15,000	30,789	(15,789)	
3,000		3,000	
8,500	8,892	( 392)	
408,000	408,000		
30,281	16,538	13,743	
<u>579,786</u>	<u>592,964</u>	<u>(16,178)</u>	<u>3,000</u>
100,663	97,421	3,242	
41,600	44,553	(2,953)	
50			50
1,100	2,738	(1,638)	
250	126	124	
2,000			2,000
15,000	15,782	( 782)	
<u>160,663</u>	<u>160,620</u>	<u>(2,007)</u>	<u>2,050</u>
111,428	126,829	(15,401)	
14,000	13,556	444	
11,500	10,150	1,350	
2,500			2,500
<u>139,428</u>	<u>150,535</u>	<u>(13,607)</u>	<u>2,500</u>
35,000	35,377	( 377)	
38,527	29,735	8,792	
<u>73,527</u>	<u>65,112</u>	<u>8,415</u>	
500	541	( 41)	
5,000	3,295	1,705	
3,000	2,221	779	
100	39	61	
4,680	4,680		
2,000			2,000
3,160	500		2,660
600	600		
704	704		
1,750	500		1,250
3,000	3,000		
500	500		
<u>24,994</u>	<u>16,580</u>	<u>2,504</u>	<u>5,910</u>



SCHEDULE 2 (continued)  
Town of Epping  
Statement of Appropriations, Expenditures and Encumbrances  
For The Year Ended December 31, 1985

	Encumbrances From 1984	Appropriations 1985
<u>Welfare</u>		
General Assistance	\$	\$ 2,000
Old Age Assistance		15,000
Rockingham County Community Action Program		4,573
Total Welfare		<u>21,573</u>
<u>Culture and Recreation</u>		
Parks and Recreation		7,600
Patriotic Purposes		1,000
Total Culture and Recreation		<u>8,600</u>
<u>Capital Outlay</u>		
Pawnee/Cherokee Road		25,000
Fire Department Equipment		5,000
Safety Complex		3,000
Fire Escape	10,952	
Total Capital Outlay	<u>10,952</u>	<u>33,000</u>
<u>Debt Service</u>		
Principal of Long-Term Bonds & Notes		39,000
Interest Expense - Long-Term Bonds & Notes		8,250
Interest Expense - Tax Anticipation Notes		25,000
Total Debt Service		<u>72,250</u>
Less: Interfund Transfers		<u>31,325</u>
Net Debt Service		<u>40,925</u>
<u>Operating Transfers Out</u>		
<u>Interfund Transfers</u>		
<u>Special Revenue Fund</u>		
Library		18,736
Conservation Commission	296	800
<u>Proprietary Fund Type</u>		
Municipal Water Department		53,055
Municipal Sewer Department		33,130
Principal of Long-Term Debt		26,000
Interest Expense-Long-Term Bonds and Notes		5,325
<u>Capital Projects Fund</u>		
Sewer Bonds		215,000
Waste Water Treatment Facility		
Total Interfund Transfers	<u>296</u>	<u>352,046</u>
<u>Total Town Appropriations Plus Overlay</u>	<u>13,748</u>	<u>1,432,042</u>
<u>Intergovernmental Transfers</u>		
Epping School District Assessment		1,955,740
County Tax Assessment		83,634
Total Transfers		<u>2,039,374</u>
<u>TOTAL APPROPRIATIONS</u>	<u>\$ 13,748</u>	<u>\$ 3,471,416</u>



Total Amount Available	Expenditures Net of Refunds	Over/Under Budget	Encumbered to 1986
\$ 2,000	\$ 2,087	\$ ( 87)	\$
15,000	17,894	(2,894)	
4,573	4,573		
<u>21,573</u>	<u>24,554</u>	<u>(2,981)</u>	
7,600	10,853	(3,253)	
1,000	827	173	
<u>8,600</u>	<u>11,680</u>	<u>(3,080)</u>	
25,000	29,400	(4,400)	
5,000	5,000		
3,000			3,000
10,952	19,760	(8,808)	
<u>43,952</u>	<u>54,160</u>	<u>(13,208)</u>	<u>3,000</u>
39,000	39,000		
8,250	6,248	2,002	
25,000	36,007	(11,007)	
72,250	81,255	( 9,005)	
31,325	31,325		
<u>40,925</u>	<u>49,930</u>	<u>( 9,005)</u>	
18,736	18,736		
1,096	313		783
53,055	28,414	24,641	
33,130	32,552	578	
26,000	26,000		
5,325	5,325		
215,000	207,512	7,488	
<u>352,342</u>	<u>318,852</u>	<u>32,707</u>	<u>783</u>
1,445,790	1,444,987	(16,440)	17,243
1,955,740	2,015,237	(59,497)	
83,634	83,634		
2,039,374	2,098,871	(59,497)	
<u>\$3,485,164</u>	<u>\$ 3,543,858</u>	<u>\$ (75,937)</u>	<u>\$ 17,243</u>

SCHEDULE 3  
Town Of Epping  
General Fund  
Statement of Changes in Unreserved - Undesignated Fund Balance  
For the Year Ended December 31, 1985

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<u>Unreserved - Undesignated</u>	
<u>Fund Balance - January 1, 1985</u>	\$560,216

<u>Unreserved - Undesignated</u>	
<u>Fund Balance - December 31, 1985</u>	<u>147,359</u>

<u>Decrease In Unreserved -</u>	
<u>Undesignated Fund Balance</u>	<u>\$(412,857)</u>

Analysis of Change

<u>Additions</u>		
<u>1984 Budget Summary</u>		
Revenue Surplus (Schedule 1)	\$ 163,080	
Overexpended Balance		
of Appropriations (Schedule 2)	( 75,937)	
1985 Budget Surplus		\$ 87,143

<u>Deductions</u>		
Unreserved Fund Balance		
Used to Reduce 1985 Tax Rate		<u>(500,000)</u>

<u>Net Increase In Unreserved</u>	
<u>- Undesignated Fund Balance</u>	<u>\$(412,857)</u>

SCHEDULE 4  
Town Of Epping  
Summary of Warrant - Levy of 1985  
For The Year Ended December 31, 1985

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DR

<u>Taxes Committed to Collector</u>		
Property Taxes	\$2,149,459.00	
Resident Taxes	25,010.00	
National Bank Stock Taxes		
Yield Taxes	<u>3,740.17</u>	<u>\$2,178,209.17</u>
<u>Added Taxes</u>		
Property Taxes	4,404.58	
Resident Taxes	5,280.00	
Yield Taxes	<u></u>	<u>9,684.58</u>
<u>Overpayments During the Year</u>		
Property Taxes	4,753.71	
Resident Taxes		
Yield Taxes	<u>8.44</u>	<u>4,762.15</u>
<u>Interest Collected on Delinquent Property Taxes</u>		<u>1,883.89</u>
<u>Penalties Collected on Resident Taxes</u>		<u>97.00</u>
TOTAL DEBITS		<u>\$2,194,636.79</u>

CR

<u>Remittances To Treasurer</u>		
Property Taxes	\$1,652,957.54	
Resident Taxes	22,310.00	
National Bank Stock Taxes		
Yield Taxes	3,304.16	
Interest Collected	1,883.89	
Penalties on Resident Taxes	<u>97.00</u>	<u>\$1,680,552.59</u>
<u>Discounts Allowed</u>		
<u>Abatements Made During Year</u>		
Property Taxes	24,187.82	
Resident Taxes	3,100.00	
Yield Taxes	<u></u>	<u>27,287.82</u>
<u>Uncollected Taxes</u>		
Property Taxes	481,471.93	
Resident Taxes	4,880.00	
Yield Taxes	<u>444.45</u>	<u>486,796.38</u>
TOTAL CREDITS		<u>\$2,194,636.79</u>

SCHEDULE 5  
Town Of Epping  
Summary of Warrant - Levies of Prior Years  
For The Year Ended December 31, 1985

	LEVIES OF		
	1984	1983	1982
<u>DR</u>			
<u>Uncollected Taxes - January 1, 1985</u>			
Property Taxes	\$537,485.06	\$10,368.62	\$ 7,391.15
Resident Taxes	8,550.00	7,560.00	1,620.00
Yield Taxes	346.34		
<u>Overpayments</u>			
Property Taxes			
Resident Taxes			
<u>Added Taxes</u>			
Property Taxes	491.26		30.00
Resident Taxes		170.00	
Yield Taxes			
<u>Interest Collected</u>	2,440.00	833.30	1,785.50
<u>Penalties Collected</u>	194.00		
	<u>\$549,506.66</u>	<u>\$18,931.92</u>	<u>\$10,826.65</u>
<u>CR</u>			
<u>Remittances to Treasurer</u>			
Property Taxes	\$517,242.79	\$ 3,371.12	\$ 2,650.39
Resident Taxes	2,440.00		
Yield Taxes	193.90		
Interest Collected	2,440.00	833.30	1,785.50
Penalties Collected	194.00		
<u>Abatements</u>			
Property Taxes	6,875.51	803.00	4,010.66
Resident Taxes	4,960.00	4,310.00	1,650.00
Yield Taxes			
<u>Uncollected Taxes - December 31, 1985</u>			
Property Taxes	13,858.02	6,194.50	730.10
Resident Taxes	1,150.00	3,420.00	
Yield Taxes	152.44		
	<u>\$549,506.66</u>	<u>\$18,931.92</u>	<u>\$10,826.65</u>

<u>1981</u>	<u>1980</u>	<u>1979</u>	<u>1978</u>	<u>1976</u>
\$ 1,677.47	\$2,279.03	\$ 889.41	\$ 77.76	\$ 83.88
518.37	2,304.48	300.00		
326.30	112.85	276.23	36.10	
<u>\$2,522.14</u>	<u>\$4,696.36</u>	<u>\$1,465.64</u>	<u>\$ 113.86</u>	<u>\$ 83.88</u>
\$1,165.91	\$ 205.65	\$ 574.05	\$ 77.76	\$
326.30	112.85	276.23	36.10	
518.37	2,304.48	300.00		83.88
511.56	2,073.38	315.36		
<u>\$2,522.14</u>	<u>\$4,696.36</u>	<u>\$1,465.64</u>	<u>\$ 113.86</u>	<u>\$ 83.88</u>

SCHEDULE 6  
Town Of Epping  
Summary of Tax Sale Accounts  
For The Year Ended December 31, 1985

	<u>1984</u>	<u>1983</u>	<u>1982</u>	<u>1981</u>	<u>1980</u>
DR					
Unredeemed Taxes January 1, 1985	\$224,704.20	\$148,879.89	\$ 95,915.09	\$12,174.39	\$6,777.18
Tax Sale April 6, 1985					
Interest and Costs After Sale	<u>7,224.69</u>	<u>21,250.55</u>	<u>23,347.08</u>	<u>6,102.05</u>	<u>64.47</u>
	<u>\$231,928.89</u>	<u>\$170,130.44</u>	<u>\$119,262.17</u>	<u>\$18,276.44</u>	<u>\$6,841.65</u>
CR					
Remittance to Treasurer					
Redemptions	\$101,306.78	\$ 97,719.76	\$ 91,482.02	\$ 7,382.54	\$ 76.71
Interest & Costs	7,224.69	21,250.55	23,347.08	6,102.05	64.47
Abatements		439.49	313.89	2,526.33	
Deeded to Town					
Unredeemed Taxes December 31, 1985	<u>123,397.42</u>	<u>50,720.64</u>	<u>4,119.18</u>	<u>2,265.52</u>	<u>6,700.47</u>
	<u>\$231,928.89</u>	<u>\$170,130.44</u>	<u>\$119,262.17</u>	<u>\$ 18,276.44</u>	<u>\$6,841.65</u>

<u>1979</u>	<u>1977</u>	<u>1976</u>	<u>1975</u>	<u>1974</u>
\$ 370.50	\$1,344.80	\$ 925.87	\$1,701.52	\$ 22.29
	<u>1,064.10</u>		<u>72.20</u>	
<u>\$ 370.50</u>	<u>\$2,408.90</u>	<u>\$ 925.87</u>	<u>\$1,773.72</u>	<u>\$ 22.29</u>
\$ 19.25	\$ 703.66	\$	\$1,105.15	\$
	1,064.10		72.20	
	641.14	925.87	596.37	22.29
<u>351.25</u>				
<u>\$ 370.50</u>	<u>\$2,408.90</u>	<u>\$ 925.87</u>	<u>\$1,773.72</u>	<u>\$ 22.29</u>

SCHEDULE 7  
Town Of Epping  
General Fund  
Schedule of Delinquent Taxes Receivable  
For The Year Ended December 31, 1985

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Property Taxes Receivable

1985 Levy	\$ 481,471.93
1984 Levy	13,858.02
1983 Levy	6,194.50
1982 Levy	730.10
1981 Levy	511.16
1980 Levy	2,073.38
1979 Levy	315.36
	<u>505,154.45</u>

Unredeemed Property Taxes

1984 Levy	123,397.42
1983 Levy	50,720.64
1982 Levy	4,119.18
1981 Levy	2,265.52
1980 Levy	6,700.47
1979 Levy	351.25
	<u>187,554.48</u>

Resident Taxes Receivable

1985 Levy	4,880.00
1984 Levy	1,150.00
1983 Levy	3,420.00
	<u>9,450.00</u>

Yield Taxes Receivable

1985 Levy	444.45
1984 Levy	153.44
	<u>597.89</u>

Total Gross Taxes

702,756.82

Less: Estimated Uncollectible  
Property Taxes  
Double Assessments and Abatements  
To Be Made

10,000.00

TOTAL NET TAXES

\$ 692,756.82



STATEMENT 1  
Town of Epping  
All Special Revenue Funds  
Combined Balance Sheet  
December 31, 1985

---

	Federal Revenue Sharing	Harvey-Mitchell Memorial Library	Conservation Commission	Total December 31, 1985
<u>ASSETS</u>				
Cash	\$2,187	\$ 491	\$3,749	\$ 6,427
Due From Other Governments	<u>5,672</u>	<u>          </u>	<u>          </u>	<u>5,672</u>
TOTAL ASSETS	<u>\$7,859</u>	<u>\$ 491</u>	<u>\$3,749</u>	<u>\$12,099</u>
 <u>LIABILITIES AND FUND BALANCES</u>				
<u>LIABILITIES</u>				
None				
 <u>FUND BALANCES</u>				
<u>UNRESERVED</u>				
Undesignated	<u>\$7,859</u>	<u>491</u>	<u>3,749</u>	<u>\$12,099</u>
 TOTAL LIABILITIES AND FUND BALANCES	<u>\$7,859</u>	<u>\$ 491</u>	<u>\$3,749</u>	<u>\$12,099</u>

STATEMENT 2  
Town of Epping  
All Special Revenue Funds  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Year Ended December 31, 1985

	Federal Revenue Sharing	Harvey-Mitchell Memorial Library	Conservation Commission	Total December 31, 1985
<u>Revenues</u>				
Intergovernmental	\$32,622	\$	\$	\$32,622
Interest	1,929		241	2,170
Local Sources		495	592	1,087
<u>Total Revenues</u>	<u>34,551</u>	<u>495</u>	<u>833</u>	<u>35,879</u>
<u>Other Financing Sources</u>				
Interfund Transfers				
General Fund		18,736	314	19,050
Trust and Agency Fund		<u>1,773</u>		<u>1,773</u>
<u>Total Revenues and Other Financing Sources</u>	<u>34,551</u>	<u>21,004</u>	<u>1,147</u>	<u>56,702</u>
<u>Expenditures</u>				
Operational Expenses		20,998	647	21,645
<u>Other Financing Uses</u>				
Interfund Transfers				
General Fund	<u>35,000</u>			<u>35,000</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>35,000</u>	<u>20,998</u>	<u>647</u>	<u>56,645</u>
<u>Excess of Revenues and Other Sources Over (Under)</u>				
<u>Expenditures and Other Uses</u>	( 449)	6	500	57
<u>Fund Balance - Beginning of Year</u>	<u>8,308</u>	<u>485</u>	<u>3,249</u>	<u>12,042</u>
<u>Fund Balance - End of Year</u>	<u>\$ 7,859</u>	<u>\$ 491</u>	<u>\$3,749</u>	<u>\$12,099</u>

SCHEDULE 8  
Town of Epping  
Special Revenue Funds - Federal Revenue Sharing Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Year Ended December 31, 1985

---

<u>Revenues</u>		
Intergovernmental	\$32,622	
Interest	<u>1,929</u>	
<u>Total Revenues</u>		\$34,551
 <u>Expenditures</u>		
Other Financing (Uses)		
Operating Transfers (Out)		
General Fund		
Lamprey Regional Cooperative	<u>35,000</u>	
<u>Total Expenditures and Other Financing (Uses)</u>		<u>35,000</u>
<u>Deficiency of Revenues over Expenditures</u>		
<u>And Other Financing Uses</u>		( 449)
<u>Fund Balance - Beginning of Year</u>		<u>8,308</u>
<u>Fund Balance - End of Year</u>		<u><u>\$ 7,859</u></u>

SCHEDULE 9  
 Town of Epping  
 Special Revenue Funds - Harvey-Mitchell Memorial Library  
 Statement of Revenues, Expenditures And Changes In Fund Balance  
 For the Year Ended December 31, 1985

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<u>Revenues</u>		
From Operations	\$ 365	
Gifts	<u>130</u>	
<u>Total Revenues</u>		\$ 495
<u>Other Financing Sources</u>		
Interfund Transfers		
General Fund	18,736	
Trust and Agency Fund	<u>1,773</u>	
<u>Total Other Financing Sources</u>		<u>20,509</u>
<u>Total Revenues and Other Financing Sources</u>		21,004
<u>Expenditures</u>		
Operational Expenses		<u>20,998</u>
<u>Excess of Revenues and Other Sources</u>		
<u>Over Expenditures</u>		6
<u>Fund Balance - Beginning of Year</u>		<u>485</u>
<u>Fund Balance - End of Year</u>		<u>\$ 491</u>

SCHEDULE 10  
Town of Epping  
Special Revenue Funds - Conservation Commission  
Statement of Revenues, Expenditures And Changes In Fund Balance  
For The Year Ended December 31, 1985

---

<u>Revenues</u>	
Resale Items	\$ 240
Interest	241
Canoe Race	<u>352</u>
<u>Total Revenues</u>	\$ 833
<u>Other Financing Sources</u>	
Interfund Transfers	
General Fund	<u>314</u>
<u>Total Revenues and Other Financing Sources</u>	1,147
<u>Expenditures</u>	
Operational Expenses	<u>647</u>
<u>Excess of Revenues and Other Sources</u>	
<u>Over Expenditures</u>	500
<u>Fund Balance - Beginning of Year</u>	<u>3,249</u>
<u>Fund Balance - End of Year</u>	<u>\$3,749</u>

STATEMENT 3  
Town of Epping  
Capital Projects Fund  
Combined Balance Sheet

---

	<u>Waste Water Treatment Facility</u>	<u>Epping Community Development CDGB Grant # B-83-OCD-33001</u>
<u>ASSETS</u>		
Cash	\$690,187	\$ 16,576
Restricted Assets-Deposits	16,214	
TOTAL ASSETS	<u>706,401</u>	<u>16,576</u>
<u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Payable to Restricted		
Assets - Deposits	16,214	
Bond Anticipation Notes	497,000	
TOTAL LIABILITIES	<u>513,214</u>	
<u>FUND BALANCE</u>		
<u>Unreserved</u>		
Designated For Subsequent		
Years Expenditures	<u>193,187</u>	<u>16,576</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$706,401</u>	<u>\$ 16,576</u>

Epping Community  
 Development CDBG Grant  
 # 84179CDHS  
 Phase II

Total

\$42,755

\$749,518

16,214

\$42,755

\$765,732

16,214

497,000

513,214

42,755

252,518

\$42,755

\$765,732

STATEMENT 4  
Town of Epping  
Capital Projects Fund  
Combined Statement Of Revenues, Expenditures And Changes In Fund Balance  
For the Year Ended December 31, 1985

	Waste Water Treatment Facility	Epping Community Development CDBG Grant # B-83-OC-D-33001	Epping Community Development Grant Phase II Downtown Revitalization Grant # 84179 CDHS	Total
<b>REVENUES</b>				
Intergovernmental	\$172,600	\$204,414	\$ 170,834	\$ 547,848
Miscellaneous	10,769	1,037	434	12,240
	<u>183,369</u>	<u>205,451</u>	<u>171,268</u>	<u>560,088</u>
<b>Total Revenues</b>				
Other Financing Sources				
Interfund Transfers				
Proprietary Fund	9,975			
General Fund	5,000			
Long-Term Bond Proceeds	207,512			
	<u>405,856</u>	<u>205,451</u>	<u>171,268</u>	<u>782,575</u>
<b>Total Revenues And Other Financing Sources</b>				
<b>EXPENDITURES</b>				
Capital Outlay	174,764	196,704	128,513	499,981
Other Financing Uses				
Interfund Transfers				
Proprietary Fund	15,000			15,000
General Fund	23,181			23,181
	<u>212,945</u>	<u>196,704</u>	<u>128,513</u>	<u>538,162</u>
<b>Total Expenditures And Other Financing Uses</b>				
Excess of Revenues and Other Sources				
Over (Under) Expenditures and Other Uses				
Fund Balance - Beginning of Year	192,911	8,747	42,755	244,413
	<u>276</u>	<u>7,829</u>	<u>276</u>	<u>276</u>
Restatement of Beginning Fund Balance				
As Restated	276			7,829
	<u>\$193,187</u>	<u>\$ 16,576</u>	<u>\$ 42,755</u>	<u>\$ 252,518</u>
<b>Fund Balance - End of Year</b>				



SCHEDULE 11  
 Town Of Epping  
 Statement of Revenues, Expenditures And Changes In Fund Balance  
 Capital Projects Fund - Waste Water Treatment Facility  
 For The Year Ended December 31, 1985

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REVENUES

Intergovernmental	\$172,600
Interest	10,769

OTHER FINANCING SOURCES

<u>Interfund Transfers</u>	
Proprietary Fund	9,975
General Fund	5,000
Long-Term Bond Proceeds	<u>207,512</u>

<u>Total Revenues And Other Sources</u>	<u>405,856</u>
---	----------------

EXPENDITURES

Construction	159,900
Engineering and Design	12,470
Other: Adjustments For 1981	2,394
<u>Total Expenditures</u>	<u>174,764</u>

Other Financing Uses

<u>Interfund Transfers</u>	
Proprietary Fund	15,000
General Fund	23,181
Total Interfund Transfers	<u>38,181</u>
<u>Total Expenditures And Other Uses</u>	<u>212,945</u>

<u>Excess Of Revenues And Other Sources</u>	
<u>Over (Under) Expenditures And Other Uses</u>	192,911

<u>Fund Balance - Beginning Of Year</u>	276
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<u>Fund Balance - End Of Year</u>	<u>\$193,187</u>
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SCHEDULE 12  
 Town Of Epping  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 Capital Projects Fund  
 Epping Community Development Program  
 CDBG Grant # B 83 OCD-330001  
 For the Year Ended December 31, 1985

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REVENUES

Intergovernmental	\$204,414	
Interest	571	
Reimbursements - Owners Share	441	
Sidewalk Special	25	
<u>Total Revenues</u>		\$205,451

EXPENDITURES

Program Administration	14,702	
Housing Relocation	4,470	
Neighborhood Facility	19,100	
Streets & Sidewalks	59,514	
Housing Rehabilitation	98,918	
<u>Total Expenditures</u>		196,704
<u>Excess Of Revenues Over Expenditures</u>		8,747
<u>Fund Balance - Beginning of Year</u>		7,829
<u>Restatement of Beginning Fund Balance</u>		7,829
<u>As Restated</u>		7,829
<u>Fund Balance - End of Year</u>		\$ 16,576

SCHEDULE 13  
 Town Of Epping  
 Statement Of Revenues, Expenditures And Changes In Fund Balance  
 Capital Projects Fund  
 Epping Community Development Grant Phase II  
 Downtown Revitalization Program  
 CDBG Grant # 84179 CDHS  
 For The Year Ended December 31, 1985

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REVENUES

Intergovernmental	\$170,834	
Interest	<u>434</u>	
<u>Total Revenues</u>		\$171,258

EXPENDITURES

Public Facility	36,617	
General Administration	18,225	
Housing Rehabilitation	<u>73,671</u>	
<u>Total Expenditures</u>		<u>128,513</u>

<u>Excess Of Revenues Over Expenditures</u>	42,745
<u>Fund Balance - Beginning Of Year</u>	--
<u>Fund Balance - End Of Year</u>	<u>\$ 42,745</u>

STATEMENT 5  
Town of Epping  
All Trust And Agency Funds  
Combined Balance Sheet  
December 31, 1985

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	Trust Funds		Total December 31, 1985
	<u>Expendable</u>	<u>Nonexpendable</u>	
<u>ASSETS</u>			
Cash	\$17,319	\$29,984	\$47,303
Investments At Cost		9,998	9,998
<u>TOTAL ASSETS</u>	<u>17,319</u>	<u>39,982</u>	<u>57,301</u>
 <u>LIABILITIES AND FUND BALANCES</u>			
<u>LIABILITIES</u>			
Due to Other Funds			
<u>FUND BALANCES</u>			
Reserved For Endowments		39,982	39,982
<u>UNRESERVED</u>			
Undesignated	<u>17,319</u>		<u>17,319</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$17,319</u>	 <u>\$39,982</u>	 <u>\$57,301</u>

STATEMENT 6  
Town of Epping  
All Trust And Agency Funds  
Combined Statement of Revenues, Expenditures and Changes In Fund Balances  
For the Year Ended December 31, 1985

	Expendable	Nonexpendable	Total December 31, 1985
<u>REVENUES</u>			
New Funds Received	\$	\$	\$
Interest Earned	6,696		6,696
<u>Total Revenues</u>	<u>6,696</u>		<u>6,696</u>
<u>EXPENDITURES</u>			
Cemetery Perpetual Care	450		450
School Library	317		317
Town Poor	1,073		1,073
<u>OTHER USES</u>			
<u>INTERFUND TRANSFERS</u>			
Special Revenue Fund			
Memorial Library	1,773		1,773
<u>Total Expenditures And Other Uses</u>	<u>3,613</u>		<u>3,613</u>
<u>Excess Of Revenues Over(Under) Expenditures And Other Uses</u>	<u>3,083</u>		<u>3,083</u>
<u>Fund Balance-Beginning Of Year</u>	<u>14,236</u>	<u>39,982</u>	<u>54,218</u>
<u>Fund Balance-End Of Year</u>	<u>\$ 17,319</u>	<u>\$ 39,982</u>	<u>\$ 57,301</u>

SCHEDULE 14  
Town Of Epping  
Report of Common Trust Fund Investments  
For The Year Ended December 31, 1985

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	Balance 01/01/85	New Funds Created	Expended During Year
<u>Funds</u>			
Assistance of Worthy Poor	\$ 8,479.97	\$	\$
Support of Churches	100.00		
Support of School and Public Library	5,000.00		
Support of Public Library	11,510.61		
Care of Cemeteries	10,391.87		
Central Cemetery Fund	3,500.00		
Miriam Johnson Park	1,000.00		
 <u>TOTALS</u>	 <u>\$39,982.45</u>	 <u>\$</u>	 <u>\$</u>

----- INCOME -----				
Balance 12/31/85	Balance 01/01/85	Income During Year	Expended During Year	Balance 12/31/85
\$ 8,479.97	\$	\$ 1,073.33	\$ 1,073.33	\$
100.00	15.00	12.65		27.65
5,000.00		632.86	632.86	
11,510.61		1,456.93	1,456.93	
10,391.87	12,555.35	2,950.22	179.69	15,325.88
3,500.00	1,460.39	443.00	270.31	1,633.08
1,000.00	205.45	126.57		332.02
<u>\$39,982.45</u>	<u>\$14,236.19</u>	<u>\$ 6,695.56</u>	<u>\$ 3,613.12</u>	<u>\$17,318.63</u>

Principal	\$39,982.45
Income	17,318.63
TOTAL	<u>\$57,301.08</u>

SCHEDULE 15  
 Town of Epworth  
 Statement of Town Clerk's Receipts  
 For the Year Ended December 31, 1989

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- Dr. -

<u>Motor Vehicle Permits Issued</u> (4,684)		\$215,701
<u>Dog Licenses Issued</u> (233)		
Town Share	279	
State Share	<u>117</u>	914
<u>All Other Fees</u>		<u>445</u>
 <u>Total Licenses and Fees Issued</u>		 <u>\$217,150</u>

- Cr. -

<u>Remittances to Treasurer</u>		\$214,193
<u>1984 Overpayment Due from General Fund</u>		213
<u>Cash Due to General Fund - December 31, 1989</u>		<u>2,744</u>
 <u>Total Remittances</u>		 <u>\$217,150</u>



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# **FINANCIAL STATEMENTS**

## **(continued)**

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SCHEDULE 16  
Town Of Epping  
Long-Term Debt Group Accounts  
Statement of Annual Maturities of Principal and Interest  
For The Year Ended December 31, 1985

	Sewer Bonds 3.87%	Sewer Note 5%
Original Amount	\$425,000.00	\$120,000.00
Date of Issue	August 1, 1967	March 12, 1974
Principal Payment Date	August 1	March 1
Interest Payment Date	February and August 1	March 1
Payable at	First National Bank of Boston	F.H.A.

<u>Maturities - Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
<u>Ending</u>				
December 31, 1986	\$ 20,000.00	\$ 1,550.00	\$ 6,000.00	\$ 2,700.00
December 31, 1987	20,000.00	775.00	6,000.00	2,400.00
December 31, 1988			6,000.00	2,100.00
December 31, 1989			6,000.00	1,800.00
December 31, 1990			6,000.00	1,500.00
December 31, 1991			6,000.00	1,200.00
December 31, 1992			6,000.00	900.00
December 31, 1993			6,000.00	600.00
December 31, 1994			6,000.00	300.00
December 31, 1995				
	<u>\$ 40,000.00</u>	<u>\$ 2,325.00</u>	<u>\$54,000.00</u>	<u>\$13,500.00</u>

Sewer Bond  
7.18%

\$207,512.00  
November 15, 1985  
November 15  
May 15 and November 15  
New Hampshire Municipal

<u>Bond Bank</u>		<u>TOTAL</u>	
<u>Waste Water Treatment Facility</u>			
<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
\$ 27,512.00	\$13,819.11	\$53,512.00	\$18,069.11
20,000.00	12,530.00	46,000.00	15,705.00
20,000.00	11,380.00	26,000.00	13,480.00
20,000.00	10,140.00	26,000.00	11,940.00
20,000.00	8,840.00	26,000.00	10,340.00
20,000.00	7,480.00	26,000.00	8,680.00
20,000.00	6,060.00	26,000.00	6,960.00
20,000.00	4,600.00	26,000.00	5,200.00
20,000.00	3,100.00	26,000.00	3,400.00
20,000.00	1,560.00	20,000.00	1,560.00
<u>\$207,512.00</u>	<u>\$79,509.11</u>	<u>\$301,512.00</u>	<u>\$95,334.11</u>

AUDITOR'S REPORT ON THE STUDY AND  
EVALUATION OF INTERNAL ACCOUNTING CONTROL SYSTEMS  
AND COMPLIANCE

We have examined the financial statements of Epping, New Hampshire, for the year ended December 31, 1985 and have issued our report on them dated February 20 1986. As part of our examination, we made a study and evaluation of the system of internal accounting control of the Town of Epping, New Hampshire, to the extent we considered necessary to evaluate the system as required by generally accepted government auditing standards and the standards for financial and compliance audits required by the Single Audit Act of 1984. (OMB Circular A-128) and Standards for Audit of Governmental Organizations, Programs, Activities and Functions (1981).

For the purpose of this report, we have classified the significant internal accounting controls into the following categories:

1. Cycles of the Town of Epping's activity
  - Treasury or Financing
  - Revenue Receipts
  - Purchase Disbursements
  - External Financial Reporting
2. Financial Statement Captions
  - Receivables
  - Payables and Accrued Liabilities
  - Fund Balances
  - Inventory
  - Equipment
3. Accounting Applications
  - Receivables
  - Billing
  - Cash Receipts
  - Purchasing and Receiving
  - Accounts Payable
  - Cash Disbursements
  - Payroll
  - General Ledger

Our study included all of the control categories listed above. The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the Town of Epping's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole or any of the categories of controls identified above.

The management of the Town of Epping is responsible for establishment and maintenance of its system of internal accounting control. In fulfilling that responsibility, estimates and judgments are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, the projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Town of Epping, New Hampshire, taken as a whole or any of the categories of controls identified in the first paragraph. However, our study and evaluation disclosed no condition that we believe to be a material weakness. As a result of this study we are herewith submitting comments and recommendations to assist the Town of Epping to further strengthen its internal accounting controls.

Our compliance review determined that the Town of Epping complied with state and federal statutes and regulations in administering all its revenues, entitlements and grants. We found no evidence of noncompliance during the performance of the audit that would indicate any compliance weaknesses within the town government.

DENNETT & DENNETT  
Certified Public Accountants

A handwritten signature in dark ink, appearing to read 'Wilson P. Dennett', is written over a horizontal line.

Wilson P. Dennett, CPA

FINDINGS AND RECOMMENDATIONS  
INTERNAL ACCOUNTING AND ADMINISTRATIVE  
CONTROLS AND COMPLIANCE

Finding:

The Town of Epping exceeded its appropriations by \$16,440. Town officials should exercise caution so that this condition will not occur again.

Recommendation:

N.H. RSA 32:10

In Towns adopting the provisions of this chapter: No board of selectmen, school board, commissioners of a village district wholly within the town, or other expending agency shall pay or agree to pay any money or incur any liability involving the expenditure of money for any purpose for which an appropriation has not been made, except for the purpose of paying judgements rendered against the town or school district, or said village district. Provided however that in cases arising during the year following the annual meeting where changes occur which make it unnecessary to use the amount appropriated for a specific purpose, an unexpended balance may be transferred by the board of selectmen or the school board, or the village commissioners of such village district from one appropriation to another provided the total amount expended for all purposes does not exceed the total amount appropriated at the town, school, or village district meetings for all purposes.

N.H. RSA 32:10A appears to provide relief:

When an unusual circumstance arises during the year which makes it necessary to expend money in excess on an appropriation which may result in an over expenditure of the total amount appropriated, for all purposes, at the meeting or when no appropriation has been made, the selectmen or village district commissioners upon application to the Commissioner of Revenue Administration and the school board upon application to the State Board of Education, may be given authority to make such expenditure. Such application shall be made prior to the making of such expenditure provided however that the Commissioner of Revenue Administration or the Board of Education may accept and approve an application after an expenditure if caused by a sudden or unexpected emergency. No such authority shall be granted until a majority of the budget committee has approved the application in writing.

Response:

Town officials will carefully monitor appropriation expenditures in the future.

Finding:

Despite efforts by the Audit firm to correct the problem over the past few years, double-assessments and errors in the Tax Warrants are numerous. This is due largely to lack of communication between the Office of the Tax Collector and the staff of the Selectmen's office regarding sales and exchanges of real property.

Recommendation:

We recommend that there be more open and timely communication regarding this matter between offices. If the Warrants were proofread and thoroughly checked before printing, overstatement of income and the subsequent frequent abatements would be unnecessary.

Response:

The two offices will work more closely together in 1986.

Finding:

As the town has grown, many of its bookkeeping practices have become out-dated. This was noted particularly within the Water and Sewer Departments and in the Tax Collector's office. (A separate report is being issued on the former)

Recommendation:

Consideration should be given to computerization for these Departments with experienced operators utilizing the computer.

Response:

This approach is being considered by the Selectmen.



THE HARVEY-MITCHELL MEMORIAL LIBRARY  
1985 ANNUAL REPORT

The Library enjoyed a prosperous year in 1985. Our circulation increased from 8,442 in 1984 to 8,902 in 1985. The overall holdings of the library increased from 9,623 items in 1984 to 10,013 items in 1985.

We are most grateful to the residents of Epping because many of the over 500 books we added this year came as gifts donated by individuals and organizations.

Two successful Book/Bake/Plant Sales were held in cooperation with the Epping Women's Club and the Epping Garden Club. Our on-going sale in the front of the library attracts buyers regularly. The Lydia Ladd Room was used by fourteen separate groups in 1985 for many different activities. These groups included: The Newmarket blood pressure clinic, the Visiting Nurse Association, the Cub Scouts, the Rockingham County Nutrition Program and the Selectmen, who used the room several times.

Two improvements were made to the building this year. Lee Roofing replaced the roof of the Library on two very warm days in November. The inside of the Library was painted and all the wood trim refinished by Harold LaPierre in the end of December. The Epping Garden Club continues to provide a plant or flower arrangement each month for the main desk.

EPPING FOREST FIRE WARDENS  
1985 ANNUAL REPORT

1985 has been a fairly good year for brush and forest fires. This has largely been credited to early detection from the area fire-towers, the quick response of the Fire Department and the careful attention of the Towns-people who have obtained burning permits for controlled fires. There are still some residents who fail to get permission to burn and are in violation of the New Hampshire State Forest Fire Laws. All outside burning, except for cooking, requires a written permit for each occasion. On rainy days or when the ground is covered with snow, permission MAY be granted verbally by calling the Warden at 679-5955.

A new policy has been adopted for obtaining permits as follows:

Permits will be issued from the Central Fire Station daily from 6:00 to 6:30 p.m. The business phone number there for information is 679-5446.

PLEASE HELP US KEEP THE TOWN GREEN-GET PERMISSION FOR YOUR FIRES!

Respectfully,  
Robert Galley  
Epping Forest Fire Warden



**EPPING FIRE DEPARTMENT**  
**1985 ANNUAL REPORT**

The year 1985 slowed down considerably as to the number of fires from 152 in 1984 to 122 in 1985. Thank-you for your cooperation.

The ever increasing paperwork and new laws are not going the same way however. With all the new building and construction that is going on now in Epping, it is almost impossible to keep on top of it. I can inform builders of the rules and regulations but I cannot keep watch as to whether they are building in conjunction with them. The time has come to have someone full time in the Fire Department. A warrant article will be drawn up next year to see whether or not the townspeople will accept this.

Education is also everchanging and in March, there will be an EMT class either at the Fire Station or at the School two nights a week for approximately twelve weeks. This Fall, there will be a career fire fighters course at the Fire Station. This is the next step for the fire fighters who are already at the Fire Fighter I level of which we currently have thirteen members. This is a volunteer Fire Department and I thank all of those who take their time to help those in need.

I also thank the families of these people for without their support, it would be impossible to carry out this vital community service.

Richard Marcotte  
Fire Chief

**EPPING FIRE DEPARTMENT AMBULANCE-1985**

With your approval of the warrant article, at the March 1985 Town Meeting, and your generous donations as well as our fund raising, we were able to purchase a second ambulance to replace the 1971 Cadillac, which was taken out of service due to the cost of insuring and repairs.

We purchased a 1979 Ford Ambulance (van type) and currently housing it in the West Epping Station. The cost was \$3,600 and another \$1,000 for paint and lettering; minor repairs. I want to thank all the members and their families for their loyalty and support for without them, Epping would not have a needed service.

For those of you who may not be aware, most hospitals require a **CONSENT FORM** to treat anyone under 18 years of age. With so many children being left at day cares or with sitters, this form is of great help in an emergency. These may be obtained by calling the ambulance secretary at 679-8316.

Again, **THANK YOU** for your continued support, and to our families who give so much of themselves for us to be able to serve you.

Richard Marcotte-Fire Chief  
Nancy Grimard-Secretary

## EPPING FIRE DEPARTMENT AMBULANCE

### 1985 TOTAL CALLS

MOTOR VEHICLE ACCIDENTS	74
SUDDEN ILLNESS	114
ACCIDENTS AT HOME	33
ACCIDENTS AWAY FROM HOME	12
TOTAL CALLS	233
TOTAL PEOPLE TREATED	272
TOTAL MUTUAL AID CALLS	28

Brentwood, Raymond, Exeter, Nottingham, Candia, Deerfield

Epping Amulance #2 was used on six calls during October and November when there was a need for two ambulances.

The Ambulance also stands by at all fires in the Town.

EPPING POLICE DEPARTMENT  
1985 ANNUAL REPORT

This past year has been a trying one for the Department in many ways. One Hundred and forty-two motor vehicle accidents occurred in 1985 excluding those covered by other law enforcement agencies. Forty-two people were injured and three people were killed on our highways in 1985. Alcohol was the primary factor in one accident which claimed the lives of two Epping citizens. Please "YEILD THE KEYS" if you must drink and don't drive.----- A total of 1,142 calls were answered by the Police Department.

Epping has gone through some positive changes this past year. Construction of new sidewalks, renovations and new businesses have all enhanced our "Downtown". These investments of Federal grants and local businesses should be safeguarded. Therefore, foot patrols have been initiated in the area as well as additional cruiser patrols. This annexation will continue to deter vandalism, nuisance calls, burglaries and the teeming motor vehicle violations that have plagued citizens for some time. This does not mean that other areas of Town will be neglected. Normal patrol will not only continue but will be improved by this additional coverage.

We had a difficult time finding a qualified second full time officer but fortunately in late August, Officer Mark Todd was appointed to the Department, bringing with him, seven years of law enforcement experience and training.

The need for a third full time police officer has now arrived. This will enable your Police Department to provide 24-hour coverage during the majority of the time.

A definite need was also experienced for additional part time officers. Therefore, we recently appointed seven new part time officers to the force bringing the total to seventeen.

The "CHILD FIND" project in 1985 will continue in 1986. Over 125 children were photographed and fingerprinted at McDonald's Restaurant in a project co-sponsored by the Epping PTO.

Drug abuse programs began in January, 1986 to educate students in the dangers of drugs and alcohol. Other community oriented programs will be initiated in 1986 to improve citizen awareness and participation in a safe and law abiding community.

In closing, I must thank all of Epping's police officers for their dedication and continued cooperation. On behalf of every citizen, I say to them, thank you again and keep up the good work.

Gregory C. Dodge  
Chief

## EPHING PLANNING BOARD

### 1985 ANNUAL REPORT

The tremendous growth taking place in Epping kept this Board very busy in 1985. Fourteen Site Plans were approved and ten Subdivisions. Many more are pending. Well over one hundred interviews were held in Planning Board sessions and new land use and excavation regulations were adopted in over fifty meetings and workshops.

Board members attended the National Resources Lecture Series in the Spring, Law Lectures in the Fall, a Master Plan Seminar in June, Rockingham Planning Commission Meetings, Community Development meetings and the New Hampshire Municipal Association Conference in November. All of this could not have been accomplished without our Circuit Rider; Stephen Bird, from Rockingham Planning Commission who assists us on Thursdays in the Town Hall holding Preliminary Consultations with applicants.

The Master Plan Committee circulated a Citizen Survey in June with a good response from all sections of the Town. A practically unanimous response favored enforcement of the ordinances and regulations of land use through zoning and showed a great interest in broadening our tax base through development of commerce and industry.

The results of the Survey gave us the courage to present the new zoning ordinance at the March 1986 Annual Meeting. The Master Plan Committee paused to help us prepare this document. It will now resume work on updating the Master Plan.

New businesses that will be locating in Epping in 1986, have done so largely because of our promise to do our best to propose this new zoning ordinance. It is our hope that citizens will realize what this new ordinance will do for Epping and, in this eleventh hour, support our effort.

#### Epping Planning Board:

Robert Goodrich, Chairman  
Alan Merrill, vice Chairman  
Nanch Haberstroh, Secretary  
Jack Knight, Treasurer  
Joseph Foley, Selectmen's Representative  
Eva Karandanis, Alternate



## PLUMER PARK

On October 14, 1919, a major fire early on this Tuesday morning, destroyed Perkins Hotel, the hotel stable, a barber shop, the hall overhead, a meat market, the tenement above and a blacksmith shop.

Because this lot remained an eyesore in the center of Town, the ladies of the DAR voted, at a meeting on July 5, 1922, to see the Leddy brothers about clearing property from the fire. Since no progress was made, the Daughters made a proposal to buy this lot on Sept. 6, 1922. On September 18, 1922, a special meeting was held to purchase the "Old Bunker Lot" for the sum of \$2,000 from the Leddy brothers. The sum of \$200 was to be the down payment, with the balance of \$1,800 to be paid by April 1, 1923. From Sept. 18, 1922 to April 1, 1923, the members earned and received donations of \$1,050. Thanks to the generous loan of \$750 by members Sarah J.E.Ladd and Emily Edgerly, the lot was purchased and records show that on April 11, 1923, the deed to the property was received. It was recorded at the Registry of Deeds on Oct. 23, 1923 at 11 a.m. (Vol. 743, pg. 340 and Vol. 752 p. 9). On Oct. 10, 1923, W.S. Goodrich was contracted to fill and grade the lot for the sum of \$325. Bricks sold from the lot = \$438.40. Granite = \$30.00. Iron = \$7.00.

In the Spring of 1924, evergreen trees and a hedge was set out around the lot. On Oct. 12, 1931, a request from the Richard Mitchell Post of the American Legion to place a boulder, as a war memorial, on the lot was read. In May 1946, it was decided to remove the troublesome hedge, build a rustic fence, set out two trees, and construct a path across the lot.

On Nov. 11, 1948, the Richard Mitchell Post unveiled and dedicated the boulder on the lot as a war memorial. On Nov. 13, 1952, the Epping Garden Club was granted permission to use the lot during the Christmas Season for a nativity scene. Money was donated for the creche by various organizations and citizens. Purchased originally by the Garden Club for \$100, it has been cared for by the Richard Sanborn family.

As you can see, the original purpose of the DAR to purchase the lot was to remove the eyesore. The community helped in the purchase by attending card parties, public suppers, sales from "fancy" (craft) tables, food sales, rummage sales by the DAR ladies and private donations. The Men's Club of the Epping Community Church, the Richard Mitchell Post of the American Legion, the DAR and many private individuals have cared for the lot over these many years. Membership in the Sally Plumer Chapter of the DAR is waning and there are fewer hands to share the load.

So, it seems appropriate at this time, since our goal has been reached, that we turn this park over to the Town of Epping, and suggest it be named the **PLUMER PARK** after our former citizens of Epping and Governor of NH (1812-12, 1816-19) and his wife, Sarah (Sally) for whom our local DAR Chapter is named. We hope that you will accept our gift.

EPHING CONSERVATION COMMISSION  
ANNUAL REPORT 1985

The Epping Conservation Commission sponsored four community oriented events during 1985. The theme of the Elementary/Middle School poster contest (grades 1-6) was "Life in Swamps and Bogs". Class projects of 3 dimensional murals and dioramas were entered. First prize was enjoyed by Ms. Marsha's fourth grade class. The students were taken to John Hoar's pond for a conservation lesson and picnic. The Commission is very grateful for the generous donations from McDonald's Restaurant.

The eighth annual Lamprey River Canoe Race was successful again in 1985, in spite of the low level of water in the river and erroneous information that "the race was off". Boy Scout Troop 136 did a superb job with the food consession. Once again the Conservation Commission was very grateful to have the assistance of the Epping Police Department and the Epping Rescue Squad.

The Commission and the Epping Garden Club co-sponsored a High School student for attendance at the Youth Conservation Camp, sponsored by the Society for the Protection of New Hampshire Forests. Glen Cray was the lucky student in 1985.

The Commission was proud to help co-sponsor a tree lighting ceremony for the holidays at the newly acquired DAR Park. We are grateful to the Burley Homestead Trust for donating the tree, to Bill Murch for cutting and putting the tree in place and to Rosalie Carr for encouraging Epping School children to decorate the tree with edibles for our wildlife friends. The Commission is also grateful to Amogene Kimball, Garden Club President, for her efforts in coordinating this ceremony.

As required by N.H. State statute, four Dredge and Fill applications were processed by the Commission in 1985. Much of our time was taken with a project proposed by a local developer, Paul Langdon, located at High Road and Old Nottingham Road. After working very closely with the Epping Planning Board, a plat was approved, after a series of meetings to insure that area wetlands would not be infringed upon.

The most important project of the Conservation Commission is developing wetlands protection zones for the Town. A major accomplishment will be to protect our water for years to come. Members of the Conservation Commission have attended workshops and seminars on wetland protection, and are working closely with the Epping Planning Board. We look forward to the opportunity to vote by ballot on this issue in March, and urge your support.

The Commission enjoyed tremendous support and communication with the Planning Board, Water & Sewer Commission and Health Officer, but was frustrated by the lack of support and insensitivity from the Board of Selectmen. Because of this, the Conservation Commission is sorry to report that for the first time in many years, we were not able to be as effective in the protection of Epping's natural resources.

The Commission was sorry to lose two good members during 1985; Doris Reilly and Howard Phelps.

## WATER & SEWER COMMISSION

### 1985 ANNUAL REPORT

The Water & Sewer Commission began the substantial project of upgrading the capacity of the waste water treatment plant by the installation of an aeration system. This system will increase the supply of oxygen which is critical to the purifying process, giving a more acceptable quality in about half the time to the effluent discharged into the river. Progress was delayed because of the extraordinarily large quantity of sludge found. It is now expected that the project will be completed in April, at which time the moratorium on new sewer hookups will be lifted. However, this does not mean that unlimited connections can be accepted. The next upgrade of this facility will demand a complete changeover to a much more expensive process, which for economic reasons, should be delayed as long as practical.

The Water supply picture is not as good and the moratorium is to be continued. Attempts to rectify this situation will be the top priority for the coming year. Expansion of our tax base with new industry is dependent on the success of these efforts. New wells currently require a protective area of twelve acres to comply with the requirements of the State, which limits the possible locations to be explored. One ray of hope lies in a new method of treatment for iron, which has only recently come to the Commission's attention.

It was with considerable reluctance that the Commissioners agreed to a rate increase, but the Federal agencies that supply the grant money for water and sewer projects require that each system must be supported by the customers who receive the services provided. In addition, the operation of the upgraded sewer treatment plant will require a lot of electricity and a full time operator. We have tried to lessen the impact by giving a discount to those households in which only one or two people live and who have no meter or are only connected to the sewer system. Other low volume users will find their bills have actually been reduced.

In summary, the two systems are performing well and seem to be requiring only a normal amount of repairs. This good fortune cannot be expected to carry on indefinitely as both are old and getting older. To that end, it is important that a reserve fund be built to provide money for any major breakdowns. The current rate structure will support this idea.

The Commission regrets that there are so many accounts which are long overdue. Those who have difficulty in paying on time should meet with the Commissioners in order to work out a mutually acceptable schedule of payments after which the schedule must be kept. Time only makes the situation worse and will make it more difficult for the Commission to maintain its goals of providing good service at a minimum cost.

Earl Arquette, Chairman  
Tom Wheeler  
Albert Haberstroh



EPPING HEALTH OFFICER'S  
1985 ANNUAL REPORT

In 1985, the Health Officer's activities included once again, licensing day care and foster home care facilities, inspecting kindergarden and other school facilities. The Meals on Wheels Program continues to operate at the Community Church. This program, which serves many of Epping's elderly, deserves recognition for a job well done.

Over the past year, much of the Health Officer time has been spent responding to septic system problems & failures and complaints regarding unsafe and unhealthy living conditions in rented apartments and houses. In response to the septic system problems, new regulations have been proposed. These regulations would clearly stipulate what procedure anyone installing or repairing a septic system would follow. It would also allow septic system failures to be handled systematically and competently. David Richards has assisted me this year in handling septic system complaints. I would like to thank him for his time and interest. Most problems that were reported were handled effectively and cooperatively by all involved.

1985 was my first complete year as Health Officer and it was a pleasure to work with members of other Boards as well as the staff at the Town Hall. While we are reminded of Epping's growth and development by new structures and increasing population, we should be thankful to these Town folk who work endlessly and diligently in an effort to assure the very best for our Town.

As Epping grows, I am sure it's health and safety concerns will also. We all face bigger challenges in the coming year and each citizen must do his or her part to make Epping a Town in which each and all can take pride.

Respectfully submitted,  
Claire Fisher  
Health Officer, Town of Epping



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# **REPORT OF TRUST FUNDS**

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# REPORT OF TRUST FUNDS

Year Ending

December 31, 1985

CBL-Care of Burial Plot  
CPC-Care of Plumer Cemetery  
TP-Care of Town Poor

CFC-Care of Family Cemetery  
CCC-Care of Central Cemetery  
S&L-School and Library  
MPJ-Care of Miriam Jackson Park

SC-Support of Churches  
BP-Books for Public Library  
CWC-Care of Wiggin Cemetery

Date Of Crea- tion	Name Of Trust Fund	Purpose Of Fund Fund	PRINCIPAL			On All	INCOME		
			Start Of Year	End Of Year	Beginning Of Year		On Prin.	Expended During Year	End Of Year
1898	Lovell J. Brock	CBL	100.00	100.00	129.39	11.22	12.66	—	153.27
1899	George W. Plumer	CPC	700.00	700.00	934.72		88.60	—	1023.32
1902	Elijah & Gardner Jones	CBL	100.00	100.00	71.29		12.65	—	83.95
1903	Mary S. Burnham	CBL	50.00	50.00	51.13	4.49	6.32	—	61.95
1904	Rufus H. Smith	TP	2206.86	2206.86	—		279.33	279.33	—
1905	Hannah Durgin	CBL	100.00	100.00	122.99	11.22	12.66	—	146.87
1906	Lydia W. Ladd	CCC	1000.00	1000.00	353.63		126.57	77.23	402.97
1908	Norace W. Langley	CBL	500.00	500.00	863.43	81.35	63.29	—	1008.07
1908	Mary E. Burnham	CBL	100.00	100.00	128.99	11.22	12.65	—	152.87
1913	William A. Cudworth	CBL	50.00	50.00	52.25	4.49	6.33	—	63.07
1913	J. C. Bennett	CBL	75.00	75.00	91.48	8.42	9.49	—	109.39
1914	Annie M. Pike	CBL	75.00	75.00	92.39	8.42	9.49	—	110.30
1915	Walter Little	CBL	75.00	75.00	91.48	8.42	9.49	—	109.39
1916	Celia Stevens	CBL	100.00	100.00	15.69		12.65	12.00	16.35
1917	Abbie T. Spaulding	CBL	150.00	150.00	45.91		18.99	11.58	53.32
1918	Elizabeth A. Edgerly	CBL	50.00	50.00	52.32		6.33	—	63.14
1918	Fogg Fund	SC	100.00	100.00	15.00	4.49	—	27.66	—
1918	Harriet A. True	CBL	100.00	100.00	136.00	11.22	12.65	—	159.88
1919	Mary A. Jones	CBL	50.00	50.00	52.25	4.49	6.33	—	63.07
1920	Albert L. Norris	CBL	50.00	50.00	15.30		6.33	3.88	17.75
1920	James A. Corning	CBL	100.00	100.00	132.39	11.22	12.65	—	156.27
1920	Rebecca J. Foss	CBL	100.00	100.00	129.39	11.22	12.65	—	153.27
1922	Hosea B. Burhham	S&L	5000.00	5000.00	—		632.86	632.86	—
1923	Emma Clarage	CBL	100.00	100.00	129.99	11.22	12.66	—	153.87
1923	Sara F. Wright	CBL	100.00	100.00	129.99	11.22	12.66	—	153.87

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**TOWN OF EPPING**  
**1986**  
**WARRANT AND BUDGET**

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THE STATE OF NEW HAMPSHIRE  
T O W N   O F   E P P I N G  
TOWN WARRANT

THE POLLS WILL BE OPEN FROM 9:00 A.M. TO 8:00 P.M.

To the INHABITANTS of the Town of Epping in the County of Rockingham in said State, qualified to vote in TOWN AFFAIRS:

YOU ARE HEREBY NOTIFIED TO MEET AT EPPING TOWN HALL IN SAID EPPING ON TUESDAY, THE ELEVENTH DAY OF MARCH, NEXT AT NINE OF THE CLOCK IN THE FORENOON, TO ACT UPON THE FOLLOWING SUBJECTS:

ARTICLE 1. To choose all necessary Town Officers for the year ensuing.

ARTICLE 2. To act on the reports of the Selectmen and such other town officers, boards, committees and all commissions who are required by law to make such reports.

ARTICLE 3. To raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same.

ARTICLE 4. To see if the Town will authorize the Selectmen to borrow in anticipation of taxes.

ARTICLE 5. To see if the Town will authorize the Selectmen to administer, sell or otherwise dispose of any real estate acquired by tax title or otherwise, by public auction and providing that if such property is to be sold at public auction, then the same shall be advertised sixty (60) days in advance of sale and again forty-five (45) days in advance of sale with notice thereof posted in three (3) public places (Town Hall, Library, Post Office) and area newspapers.

ARTICLE 6. To see if the Town will authorize the Selectmen to apply for, receive and expend Federal and State grants, which may become available during the course of the year and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money provided: (1) that such grants and other monies do not require the expenditure of other Town funds, (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies, and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of Town monies, all as provided by RSA 31:95-b.

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of \$30,000 to be withdrawn from the Town's Federal Revenue Sharing Account. Said funds shall be utilized to defray the cost of the Town's use of the Lamprey Regional Waste Co-operative. (By Selectmen, Recommended by Budget Committee)

ARTICLE 8. To see if the Town of Epping will vote to raise and appropriate the sum of sixty three thousand dollars (\$63,000) for the purpose of conducting a re-evaluation of all properties located within the Town of Epping. Said survey to be let and completed no later than April, 1987. (By petition, Not recommended by Budget Committee)

ARTICLE 9. To see if the Town will vote to raise and appropriate the sum of \$31,500 to replace the apparatus body on Engine 3, a 1977 International/Woody pumper and to repair the apparatus body on Engine 2, a 1962 International/Howe pumper. (By Fire Department, recommended by Budget Committee)

ARTICLE 10. To see if the Town of Epping will vote to raise and appropriate the sum not to exceed \$24,000 as the Town's contribution toward the reconstruction of the Prescott Road Bridge in Raymond which serves the Epping subdivisions known as Shannon Estates and Kulhun Acres. Said project to be designed and construction supervised by the State of New Hampshire, Department of Public Works & Highways. (By Selectmen, Recommended by Budget Committee)

ARTICLE 11. To see if the Town of Epping will vote to raise and appropriate the sum of \$16,400 to purchase and equip a new police cruiser. (By Selectmen, Recommended by Budget Committee)

ARTICLE 12. To see if the Town will raise and appropriate the sum of \$12,000 to cover the cost of installing a 375' by 5' wide asphalt sidewalk with granite curbing along the north side of Prospect Street; said sidewalk is necessary for the safety and protection of school children. (By petition Not recommended by Budget Committee)

ARTICLE 13. To see if the Town of Epping will vote to recind Article #36 adopted during the Town Meeting of March 12, 1985 and to replace it with the following: "To see if the Town will vote to authorize pursuant to RSA Chapter 35,-- a capital reserve account for the long term maintenance needs of the Watson Academy. Said account to supply funding for major capital improvements and or replacement of major equipment and repairs. Said funds not to be used for daily routine maintenance. Funds placed in this account will be acquired through the lease of said premises. No more than 50% of the net annual rev's realized from these leases will be deposited into this account to a maximum of \$7,500 in principal. All interest accruing to the reserve will remain with the principal for the above designated purpose. (By Selectmen, Recommended by Budget Committee)

ARTICLE 14. To see if the Town of Epping will appropriate the sum of \$5,704 to the Greater Raymond Community Action Center, part of the Rockingham County Community Action Program, Inc. a private, non-profit, anti-poverty agency. This amount represents 3.5% of \$162,979, the value of services rendered to Epping residents from September 1, 1984 through August 31, 1985. (By petition, Recommended by Budget Committee)



ARTICLE 15. To see if the Town of Epping will vote to amend Article #1 (and all amendments thereto) of the Motor Vehicle Race Track By-Laws adopted by the Town of Epping during the 1971 Town Meeting (Art. 20) by striking out the present wording in it's entirety and inserting the following so that the article shall read as follows: "Motor Vehicle Race Tracks may be open and operating beginning May 1st through September 30th of each year and on the following days and hours: Fridays from 6:00 p.m. until 11:00 p.m., Saturdays from 12:00 noon to 11:00 p.m., Wednesdays from 6:00 p.m. until 9:30 p.m. and Sundays from 12:00 noon until 9:30 p.m. Under no conditions will racing be permitted or continued beyond the above dates and times." (By Selectmen)

ARTICLE 16. To see if the Town of Epping will vote to amend Article #10 (and all amendments thereto) of the Motor Vehicle Race Track By-Laws adopted by the Town of Epping during the 1971 Town Meeting (Art. 20) by striking out the present wording in it's entirety and inserting the following so that the article shall read as follows: "Every motor vehicle which shall be operated upon any motor vehicle race track shall at all times, be equipped with a muffler in good working order and in constant use operation to prevent excessive or unusual noise. For the purpose of the By-Laws, a muffler is a device consisting of a series of chambers or baffle plates or other mechanical design for the purpose of receiving exhaust. The provisions of this article is thus adopted in the general public interest and welfare to prevent excessive noise and exhaust emmissions during the operation of the motor vehicle race tracks." (By Selectmen)

ARTICLE 17. To see if the Town of Epping will vote to raise and appropriate the sum of \$5,005 for the purpose of helping to defray cost incurred by the Exeter Area Visiting Nurse Association in providing home and community health care services to the residents of the Town of Epping. (By petition, Recommended by Budget Committee)

ARTICLE 18. To see if the Town of Epping will vote to raise and appropriate the sum of \$3,000 for the purpose of defraying the cost of services provided to the Town of Epping and its residents by Seacoast Big Brother/Big Sister of New Hampshire. (By petition, Recommended by Budget Committee)

ARTICLE 19. To see if the Town of Epping will vote to raise and appropriate the sum of \$2,150 from the 1986 general town revenues for the Newmarket Regional Health Center's services and programs, including the Medical Program and the Senior Citizen Transportation Program. (By petition, Recommended by Budget Committee)

ARTICLE 20. To see if the Town will raise and appropriate the sum of \$2,000 for Seacoast Mental Health Center, a private non-profit orgaization. (By petition, Recommended by Budget Committee)

ARTICLE 21. To see if the Town of Epping will vote to raise and appropriate the sum of \$1,500. \$750 of which represents one-half of the total sum needed for the purchase of a new radar unit for the Epping Police Department. The second half to be matched through a grant made available by the New Hampshire Highway Safety Agency. (By Selectmen, Recommended by Budget Committee)

ARTICLE 22. To see if the Town will vote to raise and appropriate the sum of \$773 to assist Rockingham Child and Family Services, a private non-profit organization. (By petition, Recommended by Budget Committee)

ARTICLE 23. To see if the Town will vote to raise and appropriate the sum of \$600 for the continuation of the Mediation Program. (By petition, Recommended by Budget Committee)

ARTICLE 24. To see if the Town will vote to raise and appropriate the sum of \$500 for the care and maintenance of the Town Clock which is located in the steeple of the Epping Community Church and owned by the Town of Epping. (By Selectmen, Recommended by Budget Committee)

ARTICLE 25. To see if the Town of Epping will vote to donate the Town Clock to the Epping Community Church. The Town Clock is located in the steeple of the Epping Community Church. (By Selectmen)

ARTICLE 26. To see if the Town of Epping will vote to raise and appropriate the sum of \$500 for the purpose of defraying cost incurred by A SAFE PLACE/Seacoast Task Force on Family Violence in providing emergency shelter and support services for battered women and their children to the residents of Epping. (By petition, Recommended by Budget Committee)

ARTICLE 27. To see if the Town of Epping will vote to authorize the Board of Selectmen to adopt Welfare Guidelines in accordance with RSA 165:1. (By Selectmen)

ARTICLE 28. To see if the Town of Epping will vote to discontinue Folsom Mill Lane from Blake Road southerly to Folsom Land and also discontinue Folsom Lane to Route 27. ( By petition)

ARTICLE 29. To see if the Town will vote to prohibit the issuance of building permits on Class VI roads. (By petition)

ARTICLE 30. To see if the Town will vote to discontinue Rum Brook Road. (By petition)

ARTICLE 31. To see if the Town will vote to discontinue the section of Elm Street extending between the east side of Route 125 to Ladd's Lane. (By Selectmen)

ARTICLE 32. To see if the Town, in accordance with NH RSA 231, Section 157 and 158, will vote to establish Witham Road in West Epping, as a scenic road. (By petition)

ARTICLE 33. To see if the Town, in accordance with NH RSA 231, Section 157 and 158, will vote to establish the section of Delaney Road that begins at the east side of Route 125 to the point where it connects to Cote Drive, as a scenic road. (By petition)

ARTICLE 34. To see if the Town will vote to discontinue all Class VI roads being on record as of Feb.1, 1986 as per RSA 238:6. Discontinuance means the Town shall be relieved of all obligations to maintain and all liability for damages. (By petition)

ARTICLE 35. To see if the Town will vote to prohibit the method of betterment taxes to abutters as a means of paying for road improvements, including upgrading, widening, resurfacing and curbing. Such improvements shall not be a cost to the abutters unless the improvements are at his request. (By petition)

ARTICLE 36. To see if the Town will vote to rescind the vote of the March 1982 Town Meeting establishing the position of Administrative Assistant. (By petition)

ARTICLE 37. Shall we adopt the provisions of RSA 72:37 for the exemption for the blind from property tax? This status provides that every inhabitant who is legally blind shall be exempt each year from the property tax on a residence to the value of \$15,000. (By Selectmen)

ARTICLE 38. To see if the Town of Epping will vote to authorize the establishment of an adult mobile home park pursuant to Article #6, Section 6,9,4,12 of the Epping Zoning Ordinances to be considered for adoption at the March 11th, 1986 Annual Town Meeting or Article 11 of the Epping Zoning Ordinances as adopted by the Town of Epping on October 12th, 1968. This park to be located on the south side of Route 27 on land described as Tax Map #12, Lot #39 being the property of Mr. Wilfred Cloutier. (By Selectmen)

ARTICLE 39. To see if the Town will vote to designate Plumer Road as a new historic district as defined in RSA 674:20, with the restriction that all future development be limited exclusively to single-family residential dwellings of stick built construction, in order to be in conformity and harmony with the existing buildings. The area shall be defined as: All land abutting Plumer Road from its intersection with Old Hedding Road to its intersection with Red Oak Hill and Nottingham Square Road. This includes tax lot numbers 87,88,89,90,90A,91,92,93,94, 95,96,97,98,99,100,101,30,101-002,101-003. (By petition)

ARTICLE 40. Are you in favor of the following amendment to the Town of Epping Zoning Ordinances, adopted 10/12/68 as



amended and readopted 10/9/79:.....Add:  
RURAL/RESIDENTIAL/AGRICULTURAL ZONE (RRA) Area of zone: the  
RRA zone shall be defined as all land within the following  
bounds: beginning at the junction of Route 125 and Route 87,  
east on Route 87 to Dimond Hill Road, North on Dimond Hill  
Road to Chase Road, west on Chase Road to North River Road,  
north on North River Road to Route 125, north on Route 125  
to the Epping/Lee Town line, west on the Epping/Lee Town line  
to High Road, south on High Road to Old Nottingham Road, southeast  
on Old Nottingham Road to North River Road and east to the  
junction of Route 87 and 125. Permitted Uses: This zone shall  
be limited to A. Agricultural uses, B. Silva culture (forestry),  
C. Single family homes, each a minimum of 1800 sq. ft. of living  
area exclusive of garages, porches or decks and each dwelling  
shall require a minimum lot of 80,000 sq. ft. Restriction:  
There shall be no trade or business or commercial enterprise  
with the exception of farm stands and one room professional  
in home office maintained on the premises. Special Exceptions:  
Cluster development may be permitted by application to the  
Board of Adjustment provided the density conforms to this zone  
and the proposed development contains a minimum of ten acres.  
(By petition)(Recommended by Planning Board)

ARTICLE 41. Are you in favor of the adoption of Amendment  
#1 to the Town of Epping Zoning Ordinance adopted 10/12/68,  
as amended and readopted 10/9/79, as proposed by the Planning  
Board as follows: To establish five (5) Zoning Districts within  
the Town (Rural Residential, High Density Residential, Central  
Business, Highway Commercial and Industrial), and to establish  
permitted and accessory uses, special exceptions and appropriate  
regulations related thereto? (By Planning Board)

ARTICLE 42. Are you in favor of the adoption of Amendment  
#2 to the Town of Epping Zoning Ordinances adopted 10/12/68,  
as amended and readopted 10/9/79, as proposed by the Planning  
Board as follows: To change the name of the Wetlands Conservation  
Area (as voted by the Town 3/5/74) to Riverbank Protection  
District, to change the area defined as all land within 50  
feet of the banks of the Lamprey River, North River, Pawtuckaway  
(Stingy) River and Piscassic River to all land within 100 feet  
of the banks of the rivers at mean Spring high water, and to  
add the Rum Brook? (By Planning Board)

ARTICLE 43. Are you in favor of the adoption of amendment  
#3 to the Epping Zoning Ordinances adopted 10/12/68, as amended  
and readopted 10/9/79, as proposed by the Planning Board as  
follows: To establish a Wetlands Conservation District to  
regulate permitted uses on very poorly drained soils as shown  
on United States Conservation Service Soils Map of 1986.? (By  
Planning Board)

ARTICLE 44. Are you in favor of the adoption, as an  
ordinance, of the BOCA Basic Building Code of 1984, as amended,  
established by the Building Officials and Code Administrators  
International, Inc., as authorized by the State of New Hampshire  
RSA 674:52 I, and as proposed by the Planning Board?(By Plan Bd.)

ARTICLE 45. Are you in favor of the adoption, as an ordinance, of the National Fire Protection Association, Life Safety Code, Document No. 101, 1985 edition, as amended, as authorized by the State of New Hampshire RSA 674:52 II (b), and as proposed by the Planning Board?(By Planning Board)

Given under our hands and seal, this \_\_\_\_ day of February, in the year of our Lord, Nineteen Hundred and Eighty-Six.

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Susan M. Joyce, Chairman

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Joseph Foley, Selectman  
Town of Epping, NH

PURPOSES OF APPROPRIATION (RSA 31:4)	Actual	Actual	Selectmen's	Budget Committee	
	Appropriations 1985 (1985-86)	Expenditures 1985 (1985-86)	Budget 1986 (1986-87)	Recommended 1986 (1986-87)	Not Recommended
<b>GENERAL GOVERNMENT</b>					
1 Town Officers Salary	7,350	7,200	7,350	7,350	
2 Town Officers Expenses	72,232	65,831	85,050	82,050	3,000
3 Election and Registration Expenses	1,500	1,094	1,500	1,500	
4 Cemeteries	-0-	-0-	-0-	-0-	
5 General Government Buildings	13,150	22,260	17,085	16,460	625
6 Reappraisal of Property	4,500	3,814	5,000	5,000	
7 Planning and Zoning	16,273	8,187	17,581	17,581	
8 Legal Expenses	15,000	30,020	27,000	27,000	
9 Advertising and Regional Association	-0-	-0-	-0-	-0-	
10 Contingency Fund	-0-	-0-	-0-	-0-	
11 Tax Map Art.15	3,000	-0-	-0-	-0-	
12 Town Hall Furnace-Art.19	8,500	3,100	-0-	-0-	
13 Re-evaluation Art.#8	-0-	-0-	63,000	-0-	63,000
14					
<b>PUBLIC SAFETY</b>					
15 Police Department	100,663	97,288	138,052	138,052	
16 Fire Department	41,600	47,484	45,832	45,832	
17 Civil Defense	50	-0-	50	50	
18 Building Inspection	1,100	1,100	5,000	5,000	
19 Forest Fires	250	-0-	-0-	-0-	
20 Bridge Art.18	2,000	-0-	-0-	-0-	
21 Streets & Sidewalks Art.22	15,000	15,000	-0-	-0-	
22 Fire Equip. Repair Art.#9	-0-	-0-	31,500	31,500	
<b>HIGHWAYS, STREETS &amp; BRIDGES</b>					
23 Town Maintenance	111,428	151,851	332,000	332,000	
24 General Highway Department Expenses	-0-	-0-	-0-	-0-	
25 Street Lighting	14,000	12,433	14,000	14,000	
26 Paving, Art.27	11,500	11,575	-0-	-0-	
27 Police Cruiser Art.#11	-0-	-0-	16,400	16,400	
28 Prescott Rd. Art.10	-0-	-0-	24,000	24,000	
29 School Sidewalk Art.12	-0-	-0-	12,000		12,000
30					
<b>SANITATION</b>					
31 Solid Waste Disposal Lamprey	35,000	42,540	49,944	49,944	
32 Garbage Removal	-0-	-0-			
33					
34 Resource Re. & Stump Dump	38,527	22,080	62,978	62,978	
35					
36					
<b>HEALTH</b>					
37 Health Department	500	540	500	500	
38 Hospitals and Ambulances	5,000	5,000	10,168	10,168	
39 Animal Control	3,000	2,221	3,000	2,500	500
40 Vital Statistics	100	39	100	100	
41 Exeter Area Visit. Nur.	4,680	4,680	5,005	5,005	
42 Seacoast Mental Health	2,000	2,000	2,000	2,000	
43 Child & Family Ser.	3,160	500	773	773	
<b>WELFARE</b>					
44 General Assistance	2,000	2,087	4,000	4,000	
45 Old Age Assistance	15,000	16,339	-0-	-0-	
46 Aid to the Disabled	-0-	-0-	-0-	-0-	
47 Community Action Pro.	4,573	4,573	5,704	5,704	
48 Women's Resources	704	704	500	500	

PURPOSES OF APPROPRIATION (RSA 31:4)	Actual	Actual	Selectmen's	Budget Committee	
	Appropriations 1985 (1985-86)	Expenditures 1985 (1985-86)	Budget 1986 (1986-87)	Recommended 1986 (1986-87)	Not Recommended
<b>CULTURE AND RECREATION</b>					
49 Library	18,736	18,736	21,566	21,566	
50 Parks and Recreation	7,600	10,852	12,448	11,000	1,448
51 Patriotic Purposes	1,000	826	1,000	1,000	
52 Conservation Commission	800	313	500	500	
53 Mediation	600	600	600	600	
54 Newmarket Health Center	1,750	1,750	2,150	2,150	
55 Big Brother/Big Sister	3,000	3,000	3,000	3,000	
56 Town Clock Art.# 24	-0-	-0-	500	500	
<b>DEBT SERVICE</b>					
57 Principal of Long-Term Bonds & Notes	39,000	39,000	53,512	53,512	
58 Interest Expense - Long-Term Bonds & Notes	8,250	5,085	17,915	17,915	
59 Interest Expense - Tax Anticipation Notes	25,000	36,006	36,000	36,000	
60 Fiscal Charges on Debt	-0-	-0-			
61 Sewer Bond (1985)	215,000	215,000	-0-	-0-	
62					
<b>CAPITAL OUTLAY</b>					
63 Indemnification	408,000	408,000	-0-	-0-	
64 Pawnee/Cherokee Art25	25,000	25,000	-0-	-0-	
65 Fire Equipment Art 24	5,000	5,000	-0-	-0-	
66 Safety Complex Plan	3,000	-0-	-0-	-0-	
<b>OPERATING TRANSFERS OUT</b>					
67 Payments to Capital Reserve Funds:					
68 Computer			10,000	10,000	
69 Typewriter			1,000	1,000	
70 Use Study			3,000	3,000	
71 Radar Art.# 21			1,500	1,500	
72					
73					
74					
75					
<b>MISCELLANEOUS</b>					
76 Municipal Water Department	53,055	30,676	37,108	37,108	
77 Municipal Sewer Department	33,130	35,627	66,091	66,091	
78 Municipal Electric Department					
79 FICA, Retirement & Pension Contributions					
80 Insurance	17,355	24,099	8,274	8,274	
81 Unemployment Compensation					
82 Hazardous Waste	500	500	-0-	-0-	
83 Motor Vehicle Fees			8,500	8,500	
84					
<b>85 TOTAL APPROPRIATIONS</b>	<b>1,401,761</b>	<b>1,414,610</b>	<b>1,271,736</b>	<b>1,191,163</b>	<b>80,573</b>

Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 133) \_\_\_\_\_

Amount of Taxes to be Raised (Exclusive of School and County Taxes) \_\_\_\_\_

## BUDGET OF THE TOWN OF \_\_\_\_\_ EPPING, N.H.

BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS  
OF THE MUNICIPAL BUDGET LAW



SOURCES OF REVENUE		Estimated Revenues 1985 (1985-86)	Actual Revenues 1985 (1985-86)	Selectmen's Budget 1986 (1986-87)	Estimated Revenues 1986 (1986-87)
<b>TAXES</b>					
86	Resident Taxes	26,500	24,847	25,000	25,000
87	National Bank Stock Taxes	5	-0-	-0-	-0-
88	Yield Taxes	3,000	2,912	3,000	3,000
89	Interest and Penalties on Taxes	16,500	79,725	25,000	25,000
90	Inventory Penalties	-0-	-0-	-0-	-0-
91					
92					
<b>INTERGOVERNMENTAL REVENUES - STATE</b>					
93	Shared Revenue - Block Grant	56,356	81,150	80,000	80,000
94	Highway Block Grant	55,920	85,264	85,000	85,000
95	Railroad Tax	1,159	1,159	1,200	1,200
96	State Aid Water Pollution Projects	11,748	11,748	11,500	11,500
97	Reimb. a/c State-Federal Forest Land	-0-	-0-	-0-	-0-
98	Other Reimbursements Fuel refunds	500	500	500	500
99					
100					
101					
102					
<b>INTERGOVERNMENTAL REVENUES - FEDERAL</b>					
103	Highway Safety Grant-Radar	-0-	-0-	750	750
104					
105					
106					
107					
<b>LICENSES AND PERMITS</b>					
108	Motor Vehicle Permit Fees	150,000	212,881	215,000	215,000
109	Dog Licenses	1,000	867	1,000	1,000
110	Business Licenses, Permits and Filing Fees	1,000	836	25,000	25,000
111					
112					
113					
<b>CHARGES FOR SERVICES</b>					
114	Income from Departments	30,000	60,216	61,000	61,000
115	Rent of Town Property	200	4,515	10,000	10,000
116					
117					
118					
119					
<b>MISCELLANEOUS REVENUES</b>					
120	Interest on Deposits	60,000	62,577	60,000	60,000
121	Sale of Town Property	-0-	-0-	-0-	-0-
122					
123					
124					
125					
<b>OTHER FINANCING SOURCES</b>					
126	Proceeds of Bonds and Long-Term Notes	215,000	215,000	-0-	-0-
127	Income from Water and Sewer Departments	70,000	30,669	-0-	-0-
128	Withdrawal from Capital Reserve				
129	Revenue Sharing Fund	35,000	35,000	35,000	35,000
130	Fund Balance	500,000	500,000	-0-	-0-
131					
132					
133	<b>TOTAL REVENUES AND CREDITS</b>	<b>1,233,88</b>	<b>1,409,866</b>	<b>638,950</b>	<b>638,950</b>

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**EPPING  
SCHOOL WARRANT  
AND  
BUDGET**

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## SCHOOL WARRANT

### STATE OF NEW HAMPSHIRE

TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF EPPING  
QUALIFIED TO VOTE IN DISTRICT AFFAIRS:

You are hereby notified to meet at the Town Hall in said District  
on the eleventh day of March 1986 at nine o'clock in the forenoon  
to act upon the following subjects: (The polls may not close  
before five o'clock in the afternoon.)

1. To choose a Moderator for the coming year
2. To choose a Clerk for the ensuing year
3. To choose a Treasurer for the ensuing year
4. To choose a Member of the School Board for the  
ensuing two years
5. To choose Two Members of the School Board for the  
ensuing three years
6. To transact any other business which may legally come  
before this meeting

NOTE: The above Warrant is unofficial. The Official Warrant  
with charges, if any, will be posted at least fourteen days  
prior to the District Meeting.

EPPING SCHOOL BOARD

Judith Phelps  
Deborah Brooks  
Dorothy K. Hall  
W. Ronald Nickerson

SCHOOL WARRANT  
STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Epping qualified to vote in district affairs:

You are hereby notified to meet at the Epping Gymnasium in said district on the thirteenth day of March 1986 at seven-thirty in the evening to act upon the following subjects:

1. To hear reports of agents, auditors, committees or officers chosen and pass any vote relating thereto.
2. To see if the District will vote, under the provisions of RSA 198:20-b, to authorize the School Board to apply for, accept and expend without further action by the School District Meeting, money from any source which becomes available during the 1986-87 school fiscal year provided that such expenditure be made for the purposes for which a School District may appropriate money and that such expenditure not require the expenditure of other School District funds. Further, that the School Board hold a public hearing prior to accepting and spending such money.
3. To see if the District will vote to authorize the school district treasurer to appoint a deputy treasurer, all in accordance with the provisions of RSA 197:24-a. The authorization herein granted shall continue until a contrary vote of a subsequent school district meeting.
4. To see if the District will vote to raise and appropriate the sum of \$34,000 to complete the Energy Project. (Recommended by the Budget Committee)
5. To see if the District will vote to raise an appropriate a sum not to exceed \$100,000 for equipment and site development for the elementary school. (Not recommended by the Budget Committee)
6. To see if the District will vote to raise and appropriate a sum of money to fund the cost items related to an increase in teachers' salaries and benefits attributable to the collective bargaining agreement being entered into by the Epping School Board and the Epping Education Association for the 1986-87 fiscal year. Such sum of money representing the additional costs attributable to an increase in salaries and benefits over those obligations payable under the prior collective bargaining agreement.
7. To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment of statutory obligations of the district.
8. To transact any other business which may legally come before this meeting.

NOTE: The above warrant is unofficial. The official warrant with changes, if any, will be posted at least fourteen days prior to the district meeting.

Insert 14

EPPING SCHOOL BOARD  
Judith Phelps  
Deborah Brooks  
Dorothy K. Hall  
W. Ronald Nickerson  
Judith Leavis



SECTION I		APPROVED	SCHOOL BOARD'S	BUDGET COMMITTEE	
PURPOSE OF APPROPRIATION		BUDGET	BUDGET	RECOMMENDED	NOT RECOMMENDED
FUNCTION		1985-86	1986-87	1986-87	1986-87
1000	INSTRUCTION	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1100	Regular Programs	980,238	1,060,587	1,060,587	
1200	Special Programs	258,431	299,970	299,970	
1300	Vocational Programs	17,352	23,545	23,545	
1400	Other Instructional Programs	4,365	5,441	5,441	
1600	Adult/Continuing Education				
2000	SUPPORT SERVICES	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2100	Pupil Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2110	Attendance & Social Work	200	200	200	
2120	Guidance	51,293	52,443	52,443	
2130	Health	24,335	30,140	30,140	
2140	Psychological				
2150	Speech Path. & Audiology	13,320	14,267	14,267	
2190	Other Pupil Services				
2200	Instructional Staff Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2210	Improvement of Instruction	11,967	15,367	15,367	
2220	Educational Media	39,364	65,005	65,005	
2240	Other Inst. Staff Services				
2300	General Administration	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2310	School Board	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2310 870	Contingency				
2310	All Other Objects	12,586	17,208	17,208	
2320	Office of Superintendent	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2320 351	S.A.U. Management Serv.	69,044	103,425	103,425	
2320	All Other Objects				
2330	Special Area Adm. Services				
2390	Other Gen. Adm. Services				
2400	School Administration Services	132,980	145,212	145,212	
2500	Business Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2520	Fiscal				
2540	Operation & Maint. of Plant	210,306	230,735	230,735	
2550	Pupil Transportation	140,888	181,533	181,533	
2570	Procurement				
2590	Other Business Services				
Warrant Article - Energy			34,000	34,000	
2600	Managerial Services				
2900	Other Support Services				
Warrant Article - Elem. Sch.			100,000		100,000
3000	COMMUNITIES SERVICES				
4000	FACILITIES ACQUISITIONS & CONST.	52,000	3,000	3,000	
5000	OTHER OUTLAYS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5100	Debt Service	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5100 830	Principal	125,000	255,000	305,000	
5100 840	Interest	52,485	273,355	247,355	26,000
5200	Fund Transfers	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5220	To Federal Projects Fund				
5240	To Food Service Fund	57,120	87,301	87,301	
5250	To Capital Reserve Fund				
1122	Deficit Appropriation				
-	Supplemental Appropriation	20,000			
	TOTAL APPROPRIATIONS	2,273,274	2,997,734	2,921,734	126,000

## ESTIMATED REVENUES

SECTION II REVENUES & CREDITS AVAILABLE TO REDUCE SCHOOL TAXES		REVISED REVENUES 1965-66	SCHOOL BOARD'S BUDGET 1966-67	BUDGET COMMITTEE BUDGET 1966-67
770	Unreserved Fund Balance	6,244		
3000	Revenue From State Sources	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
3110	Foundation Aid	152,592	182,407	182,407
3120	Sweepstakes			
3130	Incentive Aid			
3140	Foster Children			
3210	School Building Aid	39,056	78,056	93,506
3220	Area Vocational School			
3230	Driver Education	2,000	2,000	2,000
3240	Handicapped Aid			
3250	Adult Education			
3270	Child Nutrition	2,200	2,200	2,200
	Other - Catastrophic Aid	15,494	12,000	12,000
4000	Revenue From Federal Source	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
4410	ESEA			
4430	Vocational Education			
4450	Adult Education			
4460	Child Nutrition Program	31,000	47,143	47,143
4470	Handicapped Program			
	Other			
	Federal Sources - Energy Reimbursement	10,000		
5000	Other Sources	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5220	Trans. From Cap. Projects Fund			
5230	Trans. From Cap. Reserve Fund			
5100	Sale of Bonds or Notes			
	Bus		23,000	23,000
1000	Local Rev. other than Taxes	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1300	Tuition	10,028	10,000	10,000
1500	Earnings on Investments	2,600	2,600	2,600
1700	Pupil Activities			
	Other - Local Sources - School Lunch	26,120	40,158	40,158
	Supplemental Appropriation - Article 3	20,000		
	Trust Fund Income	200	200	200
	TOTAL SCHOOL REVENUES & CREDITS	317,534	399,764	415,214
	DISTRICT ASSESSMENT	1,955,740	2,597,970	2,506,520
	TOTAL REVENUES & DISTRICT ASSESSMENT	2,273,274	2,997,734	2,921,734

(School portion of the Business Profits Tax \$ \_\_\_\_\_ to be applied  
to the District Assessment when computing the School Tax Rate.)

## BUDGET OF THE SCHOOL DISTRICT

OF \_\_\_\_\_ EPPING \_\_\_\_\_, N.H.

BUDGET COMMITTEE

DATE

February 16, 1966

*Madeline A. Schmitt*  
*Erma S. Gorney*  
*W. C. Baker*  
*Nancy B. Chase*

*Joseph E. Eley*  
*Eugene M. Eley*  
*Albert H. Heston*

(Please Sign In Ink)

1923	Bessie A. Miles	CBL	100.00	100.00	130.00	11.22	12.66	—	153.88
1926	Carrie E. Norris	CBL	100.00	100.00	73.56	—	12.66	—	86.22
1926	Carrie E. Norris	CBL	100.00	100.00	131.99	11.22	12.66	—	155.87
1926	Fred H. Johnson	CBL	100.00	100.00	127.99	11.22	12.66	—	151.87
1926	Linda Tarbox	CBL	100.00	100.00	128.99	11.22	12.66	—	152.87
1926	Asa Robie	CBL	200.00	200.00	343.92	31.42	25.31	—	400.65
1926	Caleb J. & Mary French	BP	11510.61	11510.61	—	—	1456.93	1456.93	—
1927	Isabell E. Bartlett	CBL	100.00	100.00	129.01	11.22	12.66	—	152.89
1928	John O. Edgerly	CBL	100.00	100.00	108.79	—	12.66	—	121.45
1929	James A. Johnson	CBL	200.00	200.00	303.90	28.05	25.31	—	357.26
1929	Jacob H. Tilton	CBL	100.00	100.00	130.01	11.22	12.66	—	153.89
1929	Frank A. Miles	CBL	50.00	50.00	52.14	4.49	6.33	—	62.96
1929	Levi Thompson	CBL	100.00	100.00	129.00	11.22	12.66	—	152.88
1930	Lizzie Rundlett	CBL	100.00	100.00	137.00	11.22	12.66	—	160.88
1932	Daniel Cate	CBL	200.00	200.00	128.40	11.22	12.66	—	152.28
1933	George Hopkinson	CBL	100.00	100.00	128.40	11.22	12.66	—	152.28
1933	Mary E. P. Sanborn	TP	6273.11	6273.11	—	—	794.00	794.00	—
1934	Mary E. P. Sanborn	CBL	200.00	200.00	338.95	31.42	25.31	—	395.68
1934	Almon L. True	CBL	100.00	100.00	132.40	11.22	12.66	—	156.28
1935	Sarah P. Prescott	CBL	225.00	225.00	93.23	—	28.48	25.00	96.71
1940	Alfred Trask Blake	CBL	125.00	125.00	39.20	—	15.82	15.00	40.02
1941	Hatti Chase	CBL	100.00	100.00	129.01	11.22	12.65	—	152.89
1943	George B. True	CBL	100.00	100.00	121.55	11.22	12.65	—	145.43
1943	Joseph A. Edgerly	CBL	200.00	200.00	236.43	—	25.31	—	261.74
1943	Marcus M. Taylor	CBL	200.00	200.00	323.52	30.29	25.31	—	379.12
1943	Frank B. Blaisdell	CBL	100.00	100.00	137.92	11.22	12.66	—	161.80
1945	Matthew J. Harvey	CBL	100.00	100.00	151.44	14.03	12.65	—	178.13
1946	Charles E. Gear	CBL	500.00	500.00	989.86	95.37	63.29	—	1148.52
1946	Milton J. Bly	CBL	100.00	100.00	136.92	11.22	12.66	—	160.80
1947	Cyrus Sanborn	CBL	200.00	200.00	302.34	28.05	25.31	—	355.70
1950	Abbie M. Norris	CBL	200.00	200.00	306.52	28.05	25.31	—	359.88
1951	Isaiah, Myra & Charles Purington	CBL	200.00	200.00	293.08	26.93	25.31	—	345.32
1952	Elizabeth Beals	CBL	200.00	200.00	324.66	30.29	25.31	—	380.26
1952	Myra E. Stevens Green	CBL	100.00	100.00	28.16	—	12.65	10.00	30.82
1952	George E. Beede	CBL	300.00	300.00	507.72	48.25	37.97	—	593.94
1954	William Fieldsend	CBL	100.00	100.00	130.40	11.22	12.65	—	154.28
1958	Frank Willard	CBL	300.00	300.00	487.52	46.00	37.97	—	571.49
1960	Wiggin Fund	CWC	200.00	200.00	181.40	—	25.31	25.00	181.71
1960	Blanche R. Purington	CBL	300.00	300.00	459.50	42.64	37.97	—	540.11
1968	John J. Tilton	CBL	100.00	100.00	120.81	10.10	12.66	—	143.57

# REPORT OF TRUST FUNDS

Year Ending

December 31, 1985

CBL-Care of Burial Plot  
CPC-Care of Plumer Cemetery  
TP-Care of Town Poor

CFC-Care of Family Cemetery  
CCC-Care of Central Cemetery  
S&L-School and Library  
MPJ-Care of Miriam Jackson Park

SC-Support of Churches  
BP-Books for Public Library  
CWC-Care of Wiggin Cemetery

Date Of Crea- tion	Name Of Trust Fund	Purpose Of Fund	PRINCIPAL			INCOME			
			Start Of Year	End Of Year	Beginning Of Year	On All	On Prin.	Expended During Year	End Of Year
1974	Georgia Chase	CFC	66.87	66.87	76.23		8.46		84.69
1976	John & Minnie Warren	CBL	400.00	400.00	389.26	33.66	50.63	—	473.55
1976	Matthew Harvey	CBL	100.00	100.00	94.22	7.85	12.66	—	114.73
1982	Central Cemetery	CCC	3500.00	3500.00	1460.39		443.00	270.31	1633.08
1983	Miriam Jackson Park	MJP	1000.00	1000.00	205.45		126.57	—	332.02
1983	Fred Johnson	CBL	100.00	100.00	17.60		12.66	—	30.26
1984	TRUST FUND TOTAL		39,982.45	39,982.45	14,236.19	930.74	5,060.72	3,613.12	16,614.53

\* A.I.I.-Accumulated Income Invested

**ANNUAL REPORTS**

**OF THE**

**EPPING SCHOOL DISTRICT**

**For the fiscal year**  
**JULY 1, 1984 to JUNE 30, 1985**





OFFICERS OF THE EPPING SCHOOL DISTRICT  
1985 - 1986

Judith Phelps, Chairperson	Term Expires 1987
Deborah Brooks	Term Expires 1986
Dorothy K. Hall	Term Expires 1986
W. Ronald Nickerson	Term Expires 1987
Vacant	Term Expires 1988

SUPERINTENDENT OF SCHOOLS

George C. Cross - 1985

INTERIM SUPERINTENDENT OF SCHOOLS

Thayer D. Wade - 1986

ASSISTANT SUPERINTENDENT OF SCHOOLS

Edward W. Donovan

ADMINISTRATORS

Elizabeth Bilodeau, Principal Grades 1-3  
Roy E. Whalen, Principal Grades 4-12

TREASURER

Harold Bowles

MODERATOR

Mary Fecteau

CLERK

Darleen Beauchesne

SCHOOL ADMINISTRATIVE UNIT No. 14  
ADMINISTRATIVE SALARIES  
1985 - 1986

<u>District</u>	<u>Share of Superintendent's Salary</u>	<u>Share of Asst. Supt.'s. Salary</u>
Chester	\$ 7,924.01	\$ 6,692.87
Epping	14,632.17	12,358.79
Fremont	4,863.42	4,107.79
Newmarket	<u>14,506.40</u>	<u>12,252.55</u>
	\$ 41,926.00	\$ 35,412.00

REPORT OF SCHOOL DISTRICT TREASURER  
for the  
Fiscal Year July 1, 1984 to June 30, 1985

SUMMARY

Cash on Hand July 1, 1984 (Treas.'s Bank Balance) 1,371.75

Rec'd from Selectmen:

Current Appropriation	1,730,237.00
Deficit Appropriation	<u>                    </u>
Bal. of Prev. Appropri.	<u>                    </u>
Advance on Next Year's Approp.	<u>                    </u>

Revenue from State Sources	156,745.48
Revenue from Federal Sources	<u>38,478.00</u>
Received from Tuitions	<u>32,067.00</u>
Received as income from Trust Funds	<u>374.61</u>
Received from Sale of Notes & Bonds	<u>                    </u>
Received from Capital Reserve Funds	<u>                    </u>
Received from All Other Sources	<u>68,852.97</u>
TOTAL RECEIPTS	<u>2,026,755.06</u>
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR	<u>2,028,126.81</u>



**EPPING SCHOOL DISTRICT MEETING**

Thursday, March 14, 1985

7:30 p.m.

M-I-N-U-T-E-S O-F M-E-E-T-I-N-G

Epping School District Moderator, Mary Fecteau opened the meeting at 7:40 p.m.

**Article #1 was read as follows:**

1) To hear reports of agents, auditors, committees or officers chosen and pass any vote relating thereto.

Dorothy Hall, School Board Member moved that the reports of agents, auditors, committees or officers chosen be accepted as presented. William Williamson, School Board Member seconded the motion. Motion was voted by the floor. Motion carried.

**Article #2 was read as follows:**

2) To see if the District will vote, under the provisions of RSA 198:20-b, to authorize the School Board to apply for, accept, and expend without further action by the School District Meeting, money from any source which becomes available during the 1985-86 school fiscal year provided that such expenditures be made for the purposes for which a School District may appropriate money and that such expenditures not require the expenditure of other School District Funds. Further, that the School Board hold a public hearing prior to accepting and spending such money.

Judith Phelps, Chairperson, made the motion to accept the article as read. William Williamson, School Board member seconded the motion. Motion was voted by the Floor. Motion carried.

**Article #3 was read as follows:**

3) To see if the District will vote to raise and appropriate as a supplemental appropriation for the 1984-85 School fiscal year, the sum of Twenty Thousand Dollars (\$20,000) for the purpose of hiring an architect to prepare preliminary plans and estimates for the construction of a new elementary school and complete the necessary test borings and surveys of the related site. Further, that such plans and specifications be prepared at the earliest possible opportunity so that a bond article calling for the construction of a new elementary school may be drawn and submitted to the voters of the Epping School District at a Special School District Meeting to be held not later than June of 1985 with the approval of the Rockingham Superior Court.

Judith Phelps, Chairperson, School Board, made the motion to accept the article as read. Dorothy Hall, School Board Member seconded the motion. Discussion from the floor was heard and relative questions answered by the School Board and/or S.A.U. administrators. Motion was voted by the floor and carried.

**Article #4 was read as follows:**

4) To see if the District will vote to raise and appropriate Twenty Thousand Dollars (\$20,000) to complete energy conservation projects at Epping Middle/High School. Ten Thousand (\$10,000) of said sum to be reimbursed by the Federal Energy Program.

Ronald Nickerson, School Board Member made the motion to accept the article as read. Judith Phelps, Chairperson, School Board, seconded the motion. Discussion was heard by the floor and relative questions answered by S.A.U. administration. The motion was voted by the floor and carried.

Article #5 was read as follows:

5) To see if the District will vote to raise and appropriate the sum of Eighty-Five Thousand ,Five Hundred, Eighty-Seven Dollars (\$85,587) to fund the cost items related to an increase in teachers' salaries and benefits attributed to the second year (1985-1986 school year) of the Collective Bargaining Agreement entered into by the School Board and the Epping Education Association for the period July 1, 1984 to June 30, 1986, such sum of money representing the additional costs attributed to the increase in salaries and benefits over those obligations payable for the 1984-1985 school year.

Deborah Brooks, School Board Member, made the motion to accept the article as read. Discussion was heard from the floor and relative questions answered by S.A.U. administration. Motion was voted and carried.

Article #6 was read as follows:

6) On petition of ten legal voters: Since the Epping High School has a hot water heating system consisting of two huge tanks for heat storage (approximately 30,000 gal.), classroom heat exchangers, a circulating system, and two very large immersion heaters, we propose that the heating method be replaced with an oil fired hot water furnace.

The cost of electric heating last year was approximately \$32,000 at rates of between 6 and 7 cents/KWH. For comparison, oil bought at \$1.00/gal. that was burned in a furnace of only 65% efficient, would provide the same amount of heat at an equivalent rate of 3.5 cents/KWH. The reduction in cost of operation would be between \$14,000 and \$16,000 annually, less maintenance and depending of course on the price of electricity and oil.

To achieve these savings, we recommend the appropriation of \$25,000 to be used for construction of a chimney, purchase and installation of an oil tank, and the purchase and installation of an oil-fired furnace. The electric heaters do not need to be removed but may be left in place and not used except as backup. Since electricity rates may incur a substantial increase when Seabrook comes on line, the savings could potentially be much greater, but in any event at the current time an investment of \$25,000 in the proposed heating system would result in annual savings of approximately \$15,000 over the useful life of the equipment.

Joseph Foley moved the article. Lorraine Rauh seconded the article. Earl Arquette moved to table this article until the energy audit results and solar survey were completed. Thomas Wheeler seconded the motion. A vote was taken by the floor and denied.

Mark Joyce asked if the article could be in conjunction with

Article #4 in order to receive federal energy 50% reimbursement. William Williamson, School Board Member, stated that the Board hoped to be able to do that. William Williamson moved to amend the article by striking the words;"oil fired furnace"and inserting the words, "energy efficient, alternative heating system." Earl Arquette seconded the motion. Discussion from the floor was heard and subsequently William Williamson and Earl Arquette withdrew the amendment.

Lionel Fecteau moved to amend the article by striking "with an oil fired hot water furnace" from the first paragraph. Paul Langdon seconded the amendment. William Williamson, School Board Member, moved to amend the original motion by striking the first sentence of the third paragraph which reads,"to achieve these savings, we recommend the appropriation of Twenty-five Thousand Dollars to be used for construction of a chimney, purchase and installation of an oil fired furnace"; and to insert the sentence, "To raise and appropriate a sum of Twenty-five Thousand Dollars for the purpose of converting the electric heating system." Ronald Nickerson, School Board Member, seconded the motion. A vote was taken by the floor and carried.

Albert Haberstroh moved to delete paragraphs 1,2 and the first half of paragraph 3 so that the entire motion would consist of Mr. Williamson's amendment. Nancy Haberstroh seconded the amendment. A vote was taken by the floor. Motion denied. Mark Joyce called the question. The motion was amended carried.

Article #7 was read as follows:

7) To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment of statutory obligations of the district.

Article #8 was read as follows:

8) To transact any other business which may legally come before this meeting.

Deborah Brooks, School Board Member, moved to adjourn the meeting. William Williamson, School Board Member seconded the motion. A vote was taken by the floor. Motion carried. Meeting adjourned at 8:45 p.m.



**EPPING SCHOOL DISTRICT MEETING**  
**Thursday, June 20, 1985**  
**7:30 p.m.**

**M-I-N-U-T-E-S     O-F     M-E-E-T-I-N-G**

**Present:** Chairperson Judith Phelps, Ronald Nickerson, Deborah Brooks, Dorothy Hall, and Moderator Mary Fecteau at podium; and approximately 250 registered voters of Epping.

**1) CALL TO ORDER**

Moderator Mary Fecteau opened the meeting to the Inhabitants of the School District in the Town of Epping qualified to vote in district affairs. They were hereby notified to meet at the Epping Middle/High School Gymnasium in said district on the twentieth day of the month of June in the year 1985 at seven o'clock in the evening to act upon the following matters. 1) To see what sum of money the School District will vote to raise and appropriate for the construction of a new elementary school and for purchasing equipment and furnishings of a lasting character in connection therewith; to determine whether this appropriation shall be raised by borrowing or otherwise; or to take any other action relative thereto. 2) To transact any other business which may legally come before this meeting.

**2) NEW BUSINESS**

a. New Elementary School - Ronald Nickerson moved that the sum of Two Million Six Hundred Thousand Dollars (\$2,600,000.00) be appropriated for construction of an elementary school and for purchasing equipment and furnishings of a lasting character in connection therewith; that to raise this appropriation, the School Board is authorized to borrow Two Million Six Hundred Thousand Dollars under the Municipal Finance Act; and that the School Board is authorized to take all other action necessary to carry out this vote. Mr. Mark Vatcher seconded the motion.

Discussion: Chairperson Judith Phelps reviewed the background history of the proposed new school project for the elementary school. She explained the school concept and decision for building. She noted the 30% reimbursement with State aid and reimbursement from federal aid on the food service program; this expenditure would be reflected after the Cloutier case was paid for.

Virginia LaPierre questioned the hours for vote polling. Earl Arquette felt that the land use at the high school should remain for the high school only, and he is concerned with road access and water availability. He felt building in this area was discriminating against West Epping. Chairperson Phelps noted the placement of the elementary school is the best possible place as the study shows and the Board is giving all students the best possible education. William Williamson asked if the Board had a contingency plan. Phelps replied that the 4th grade is moving to the High School next year; and after that, no plans are developed.

William Callaway explained the proposed \$17,000 figure is

for sewer and water lines only. He noted the need for another costly water main. Fran Allen asked if consideration is being given to using our schools year round as Hudson. Superintendent Cross noted Hudson is abandoning this program because they can not meet state standards. Mark Joyce reviewed his concerns of bringing utilities to the new building, land costs, transportation costs and safety concerns of a second access; however he noted the desing is well thought out and much consideration was given to the site. He also noted Epping is in a low indebtedness at present and our needs are clear we need a new school now. Virginia LaPierre commented that we have good people on the building committee that are experienced. Marvin Ober asked how this new school would reflect the tax rate. Ronald Nickerson, based on a est. figure of \$1.00/per each \$40,000, noted it would be approximately \$6-7 increase per thousand on the tax rate. Nickerson reviewed the schedule.

Lorraine Rauh motioned to move the question. Dick Mundy seconded the motion. Motion voted on by the floor. Motion approved and carried.

Virginai LaPierre moved that the Polls be open for two (2) hours. Bruce Corsetti seconded the motion. Motion voted on by the floor. Motion approved and carried. Polls opened at 8:02 p.m. and closed at 10:02 p.m.

Poll Results: 223 yes 77 no. Motion approved by 2/3rd's vote.

### 3) ADJOURNMENT

Bruce Gatchell moved to adjourn the meeting. Bruce Gatchell moved to adjourn the meeting. Bruce Corsetti seconded the motion. Motion voted on by the floor. Motion approved and carried. Meeting adjourned at 10:24 p.m.

Certified to be the official minutes of the Epping School District Meeting held on June 20, 1985.

Darleen Beauchesne  
School District Clerk



FINANCIAL STATEMENTS

OF

EPPING SCHOOL DISTRICT

As of June 30, 1985





JOSEPH J. GIORDANI, C.P.A.  
BRIAN P. LORTIE, C.P.A.

TELEPHONE — 772-3460  
772-3481

MEMBERS:  
AMERICAN INSTITUTE — CPAs  
NH SOCIETY — CPAs  
AICPA — PRIVATE COMPANIES  
PRACTICE SECTION

GIORDANI & LORTIE, PROF. ASSN.

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 459  
EXETER, NEW HAMPSHIRE 03833

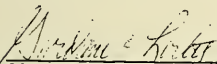
Epping School Board  
Epping School District  
Epping, New Hampshire

We have examined the combined financial statements of the Epping School District for the year ended June 30, 1985, listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards, and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described more fully in Note 1 (accounting policies), the combined financial statements referred to above do not include the financial statements of the General Fixed Assets Account Group. Also, the Food Service Fund, a proprietary fund type does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets is not included in the financial statements. In both cases these statements are required to be included to conform with generally accepted accounting principles.

In our opinion, except that the omission of the financial statements described above, results in an incomplete presentation, as explained in the preceding paragraph, the combined financial statements referred to above present fairly the financial position of the Epping School District at June 30, 1985 and the results of its operations and the changes in financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Very truly yours,



Giordani & Lortie, Prof. Assn.  
Certified Public Accountants

Dated

December 1, 1985



EPPING SCHOOL DISTRICT

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Exhibit A

PEPPING SCHOOL DISTRICT

Combined Balance Sheet  
All Fund Types and Account Groups

June 30, 1985

ASSETS	GOVERNMENTAL FUND TYPES GENERAL	PROPRIETARY FUND TYPES FOOD SERVICE	FUDICIARY FUND TYPES AGENCY	ACCOUNT GROUP LONG-TERM DEBT	TOTALS (MEMORANDUM ONLY)
<b>CURRENT ASSETS:</b>					
Cash	\$ 15,184	\$ 14,807	\$ 26,905	\$	\$ 56,896
Intergovernmental receivables	24,283				24,283
Interfund receivables	10,675	9,971			20,646
Inventory (note 1)		2,730			2,730
<b>TOTAL CURRENT ASSETS</b>	<b>50,142</b>	<b>27,508</b>	<b>26,905</b>	<b>-</b>	<b>104,555</b>
<b>OTHER DEBITS:</b>					
Amount to be provided for retirement of long- term debt (note 2)				1,040,000	1,040,000
<b>TOTAL ASSETS</b>	<b>\$ 50,142</b>	<b>\$ 27,508</b>	<b>\$ 26,905</b>	<b>\$1,040,000</b>	<b>\$1,144,555</b>
<b>LIABILITIES &amp; FUND EQUITY</b>					
<b>CURRENT LIABILITIES:</b>					
Interfund payables	\$ 5,376	\$ 10,675	\$ 4,595	\$	\$ 20,646
Due to student groups			22,310		22,310
Other payables	8,522	3,402			11,924
<b>TOTAL CURRENT LIABILITIES</b>	<b>13,898</b>	<b>14,077</b>	<b>26,905</b>	<b>-</b>	<b>54,880</b>
<b>LONG-TERM LIABILITIES:</b>					
Bonds payable				1,040,000	1,040,000
	-	-	-	1,040,000	1,040,000
<b>FUND EQUITY:</b>					
Retained earnings:					
Unreserved		13,431			13,431
Reserved for contingencies	10,000				10,000
Fund Balances:					
Unreserved (note 5)	26,244				26,244
<b>TOTAL FUND EQUITY</b>	<b>36,244</b>	<b>13,431</b>	<b>-</b>	<b>-</b>	<b>49,675</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 50,142</b>	<b>\$ 27,508</b>	<b>\$ 26,905</b>	<b>\$1,040,000</b>	<b>\$1,144,555</b>

-2-

The accompanying notes are an integral  
part of these financial statements

Exhibit B

EPHING SCHOOL DISTRICT

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balance-Budget & Actual  
Governmental Fund Types

For The Year Ended June 30, 1985

	GENERAL FUND		OVER (UNDER)
	BUDGET	ACTUAL	BUDGET
REVENUES:			
Local Sources:			
Tax appropriation	\$ 1,710,237	\$ 1,710,237	\$ -0-
Tuition	10,044	20,056	10,012
Other	28,820	49,679	20,859
Supplemental appropriation	20,000	20,000	-0-
	<u>1,769,101</u>	<u>1,799,972</u>	<u>30,871</u>
State Sources:			
Unrestricted grants-in-aid	61,824	60,896	(928)
Restricted grant-in-aid	90,889	96,765	5,876
	<u>152,713</u>	<u>157,661</u>	<u>4,948</u>
Federal Sources:			
Restricted grants-in-aid	31,000	47,705	16,705
TOTAL REVENUES	<u>1,952,814</u>	<u>2,005,338</u>	<u>52,524</u>
EXPENDITURES:			
Instruction Services:			
Regular education programs	833,768	830,106	(3,662)
Special education programs	209,452	244,220	34,768
Vocational education programs	13,000	21,601	8,601
Other instructional programs	2,694	2,414	(280)
Supporting Services:			
Pupils	69,150	65,402	(3,748)
Instructional staff	37,102	33,735	(3,367)
General administrative	71,989	78,550	6,561
School administrative	103,247	113,897	10,650
Business	333,582	337,679	4,097
Home Economics grant		211	211
Supplemental appropriation		10,000	10,000
Facilities acquisition and construction	8,000	5,862	(2,138)
Debt Services	184,115	184,115	-0-
	<u>1,866,099</u>	<u>1,927,792</u>	<u>61,693</u>
Other Financing Sources (Uses):			
Transfers - out (uses)	57,120	64,527	7,407
Transfers - in (sources)			-0-
TOTAL EXPENDITURES - NET	<u>1,923,219</u>	<u>1,992,319</u>	<u>69,100</u>
Excess of Revenues over (under)			
Expenditures	29,595	13,019	16,576
Fund Balance - July 1, 1984	20,405	23,225	(2,820)
Fund Balance - June 30, 1985	<u>\$ 50,000</u>	<u>\$ 36,244</u>	<u>\$ 13,756</u>



Exhibit C

EPHING SCHOOL DISTRICT

Combined Statement of Revenues, Expenses  
and Changes in Fund Equity All Proprietary Fund Types

For The Fiscal Year Ended June 30, 1985

	PROPRIETARY FUND TYPE ENTERPRISE FUND <u>FOOD SERVICE</u>
OPERATING REVENUES:	
Local Sources:	
Food service sales	\$ 37,884
Federal Sources:	
Restricted grants-in-aid	36,405
TOTAL OPERATING REVENUES	<u>74,289</u>
OPERATING EXPENSES:	
Personal services salaries	23,714
Supplies and other expenses	116,034
TOTAL OPERATING EXPENSES	<u>139,748</u>
OPERATING (LOSS)	(65,459)
OTHER INCREASES:	
Operating transfer from general fund	<u>64,527</u>
NET (LOSS)	(932)
Retained earnings - July 1, 1984	<u>14,363</u>
Retained earnings - June 30, 1985	<u>\$ 13,431</u>

The accompanying notes are an integral  
part of these financial statements

Exhibit D

LEPPING SCHOOL DISTRICT

Combined Statement of Changes in Financial Position  
All Proprietary Fund Types

For The Fiscal Year Ended June 30, 1985

	PROPRIETARY FUND TYPES
	ENTERPRISE FUNDS
	WATER SERVICE
SOURCES OF WORKING CAPITAL:	
Operations:	
Net (loss)	\$ (932)
NET DECREASE IN WORKING CAPITAL	\$ (932)
ELEMENTS OF NET INCREASE (DECREASE) IN WORKING CAPITAL:	
Cash	\$ 4,346
Receivables	(1,949)
Inventories	(78)
Accounts payable	(3,251)
NET DECREASE IN WORKING CAPITAL	\$ (932)

The accompanying notes are an integral  
part of these financial statements

Exhibit E

EPPING SCHOOL DISTRICT

Combined Statement of Changes in Assets and Liabilities  
Student Activities Fund

For The Fiscal Year Ended June 30, 1985

<u>AGENCY FUNDS</u>	BALANCE			BALANCE
	<u>JULY 1, 1984</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>JUNE 30, 1985</u>
<u>ASSETS</u>				
Cash	<u>\$ 28,658</u>	<u>\$ 182,351</u>	<u>\$ 184,104</u>	<u>\$ 26,905</u>
<u>LIABILITIES</u>				
Due to Lunch Fund	\$ 4,471	\$ 4,595	\$ 4,471	\$ 4,595
Due to Student Groups	24,187	177,756	179,633	22,310
	<u>\$ 28,658</u>	<u>\$ 182,351</u>	<u>\$ 184,104</u>	<u>\$ 26,905</u>

The accompanying notes are an integral  
part of these financial statements

## EPPING SCHOOL DISTRICT

### Notes to Financial Statements

#### 1. Summary of Significant Accounting Policies:

The accounting policies of the Epping School District conform to generally accepted accounting principles for local educational governmental units except as indicated hereinafter. The following is a summary of significant accounting policies.

##### Basis of Accounting

The accrual basis of accounting is used for all proprietary (food service) and fiduciary (agency) funds. Governmental funds utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except:

- a. Disbursements for inventory items (materials and supplies) are considered expenditures at the time of purchase.
- b. Prepaid expenses are not normally recorded.

General fixed assets are not capitalized in the accounting records when acquired. Funds used to acquire general fixed assets and/or make debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made. The food service fund has never maintained a record of its fixed assets and related depreciation accounts for measuring their operations. Generally accepted accounting principles require that general fixed assets be capitalized and accounted for in a separate fixed assets group of accounts.

##### Taxes Collected by Others

Under State law, the Town of Epping collects School District taxes as part of local property tax assessments. As collection agent, the Town is required to pay over to the School District its share of property tax assessments through periodic payments based on projected cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes.

##### Interfund - Transactions

During the course of normal operations, the School District has numerous transactions between funds including expenditures and transfers of resources to provided services. The accompanying governmental and proprietary funds financial statements reflect such transactions as transfers.

##### Retirement Plan

Substantially all full time employees of the District participate in the State of New Hampshire Retirement system. Under this plan, participants contribute annually a percentage of compensation which is fixed by law and dependent upon age when contributions begin. The District contribution rate for normal cost of the plan is based upon an actuarial valuation of the State plan as of June 1985 and has been set at .77% of annual compensation for teachers and 1.47% for other employees.

## EPHING SCHOOL DISTRICT

### Notes to Financial Statements

For the fiscal year ended June 30, 1985 the normal cost of the plan to the District was \$12,357. The amount, if any, of the excess vested benefits over pension fund assets for the Epping School District is not available. At June 30, 1985 the District had no past service cost obligation.

#### Sick Leave

The Epping School District support personnel may accumulate up to 24 days of sick leave and school teachers may accumulate up to 130 days of sick leave. Upon retirement applicable to RSA-192 the District will pay; upon death or retirement \$13.00 per day for each day of accumulated sick leave, for which an annual provision is made in the budget. The District does not record the cost of sick leave when earned. Estimated value of accumulated sick leave for retirement at June 30, 1985 is \$3,185.00.

#### Inventory

Inventories are stated at the lower of cost or market value.

### 2. Purpose of Funds and Account Groups:

The School District reports its activities in numerous individual funds to comply with the limitations and restrictions placed on both the resources made available to the School District and the services provided. Individual funds and account groups summarized in the accompanying financial statements are classified as follows:

#### A. Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

#### B. Proprietary Funds

Enterprise Funds - these funds account for operations of entities that provide services or user charge, or other basis to the general public or for food service operations.

#### C. Fiduciary Funds

Trust and Agency Funds - these funds are used to account for assets held by the School District in a fiduciary capacity for various purposes including student activities funds. Receipts and expenditures of each fund are governed by statutes or local law.

#### D. General Long-term Debt - Account Group

This group is used to account for the outstanding principal balances of general obligation bonds or notes.

EPPING SCHOOL DISTRICT

Notes to Financial Statements

3. Budget:

The School District's budget represents functional appropriations as authorized by annual or special School District meetings. The School Board may transfer funds between operating categories as they deem necessary.

4. Changes in Long-term Debt:

Bonds payable - July 1, 1984	\$ 1,165,000
Less: bonds retired	<u>125,000</u>

Bonds payable - June 30, 1985	<u>\$ 1,040,000</u>
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Bonds payable at June 30, 1985 are comprised of the following individual issues:

General Obligation Bonds:

\$1,010,000 of 5.4% Junior High School Serial Bonds due in annual installments of \$115,000 through September 1993.

\$30,000 of 4.2% Building and Equipment Serial Bonds due in annual installments of \$10,000 through August 1987.

Total \$1,940,000.

General Obligation Bonds are direct obligations of the School District for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within District boundaries.

The annual requirements to amortize all debt outstanding as of June 30, 1985 including interest payments of \$244,620, are as follows:

Year Ended June 30,	
1986	\$ 177,485
1987	170,855
1988	164,225
1989	147,805
1990-1994	624,250
TOTAL	<u>\$1,284,620</u>

5. Unreserved Fund Balance of The General Fund: (Exhibit A & B)

The School District follows the practice of applying unreserved fund balances of the General Fund of the current year as a reduction of taxes in the following year as required by state statutes. At June 30, 1985 fund balance available to reduce 1985-1986 school taxes is \$36,244.

## EPHING SCHOOL DISTRICT

### Notes to Financial Statements

#### 6. Encumbrances:

Architect - new school \$ 10,000

The District follows the practice of encumbering unfilled purchase commitments at year end. These encumbrances are reported as a component of fund balance. State statute does not recognize such reserves as being unavailable for reduction of subsequent year school taxes.

The above encumbrance represents the unexpended funds of the supplemental appropriation voted in March of 1985. The appropriation was designated to cover the costs of preliminary plans and estimates for construction of a new elementary school.

#### 7. Contingent Liabilities:

A possible liability may exist between the School District and an Epping property holder over boundary rights. A suit was filed by the property owner during the year and has been termed of nuisance value.

#### 8. Commitments:

The District has entered into a contract with Berry Transportation for the transportation of the District children for school year 1985-1986. The cost of the contract is \$94,500 - payable in equal installments of \$9,500 over the ten month period September 1985 - June 1986.

#### 9. Net Cash Resources:

New state statutes require that lunch program fund balances not exceed three times average monthly expenditures for the overall program. Epping School District's lunch program is in compliance with that statute.

#### 10. SAU Reorganization:

Effective July 1, 1986 the SAU #14 will undergo a reorganization with the departure of the Newmarket School District. Currently, efforts are under way to attract other communities into the Unit. Should the fiscal year July 1, 1986 begin with only three Districts, the loss of Newmarket's revenue share would have to be absorbed by those remaining Districts. It is not possible at this time to determine the financial effect this would have on the Epping School District.

#### 11. Capital Project:

The School District has committed to the construction of a new elementary school adjacent to the present high school. Cost of the project has been budgeted at \$2.6 million. Approval of the voters of the Epping School District was granted at a special meeting on June 20, 1985.





MANAGEMENT LETTER

OF

EPPING SCHOOL DISTRICT

As of June 30, 1985



JOSEPH J. GIORDANI, C.P.A.  
BRIAN P. LORTIE, C.P.A.

TELEPHONE — 772-3460  
772-3481

MEMBERS:  
AMERICAN INSTITUTE — CPAs  
NH SOCIETY — CPAs  
AICPA — PRIVATE COMPANIES  
PRACTICE SECTION

**GIORDANI & LORTIE, PROF. ASSN.**

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 459  
EXETER, NEW HAMPSHIRE 03833

Epping School Board  
Epping School District  
Epping, New Hampshire

Dear Board Members:

We have examined the financial statements of the Epping School District for the year ended June 30, 1985, and have issued our report thereon dated October 1, 1985. As a part of our examination we reviewed and tested the District's system of internal control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.

The objective of internal control is to provide reasonable but not absolute assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgements by those managing the District's affairs.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgement, carelessness or any other of several factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented intentionally by those managing the District's affairs with respect to the estimates and judgements required in the preparation of financial statements.

Further projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

Our study and evaluation of the School District's system of internal accounting control for the year ended June 30, 1985, which was made for the purpose set forth in the first paragraph above, would not necessarily disclose all weaknesses in the system. However, such study and evaluation disclosed the following conditions that we believe should be corrected as soon as possible.

## EPHING SCHOOL DISTRICT

### Internal Control Recommendations

For The Year Then Ended June 30, 1985

#### Previously Mentioned Recommendations:

##### Policy of Controlling Fixed Assets: (School Board and SAU)

The School District does not maintain records of general fixed assets as a matter of policy. Such assets would consist of such items as; land, buildings, furniture and fixtures, equipment, vehicles, etc. The recording of fixed assets fulfills the stewardship needs to provide for physical and dollar value control, and establishes accountability for capital expenditures over the years.

With the recording of fixed assets, the related depreciation could be determined on an annual basis for the purpose of measuring total costs of the School District's services and evaluating the efficiency of programs.

This would be of particular importance to the food service program.

##### General Ledger System: (School Board and SAU)

All the transactions for the School District should be maintained on a modified accrual basis (general fund) as required by the New Hampshire Financial Accounting Handbook. This would mean that cash receipts, cash disbursements, accounts receivable and accounts payable should be recorded on a consistent basis when supplying financial reports to the School Board. A double-entry system is needed to conform with these recommendations.

Failure to record receivables and payables as part of the report distorts the fund balance of the School District. This can cause over or under spending and lead to poor management decisions. Therefore, a full report should be established in conjunction with the computer to provide such financial reports.

Another consideration for the computer financial reporting system is to program the printed information so that it conforms with the State's MS 25 report. This would mean applicable sub-totals for certain categories as required by the Financial Accounting Handbook mentioned above. This would save a great deal of time at the year end.

##### Outside Services: (School Board, SAU and School)

Payments made to individuals concerning personal services should be accounted for on a calendar year basis. It is the responsibility of the payer to account for payments in excess of \$600.00 to any one individual in a particular year.

These payments are reported on federal tax forms titled 1099 (similar to W-2 procedures). These outside services would apply to such persons as athletic officials and any other person who receives \$600.00 or more in one calendar year.

##### Check Signing: (SAU, School and Treasurer)

We recommend check signing authority on the District accounts be assigned to one other School District official. This authority would prevent the need to presigned District checks.

##### Bond Registers: (SAU)

The bond registers maintained at the SAU have not been updated to reflect annual principal payments for some time. This procedure should be performed each year at the time of payment.

## EPHING SCHOOL DISTRICT

### Internal Control Recommendations

For The Year Then Ended June 30, 1985

#### Lunch Fund:(School, Lunch Director)

Upon receipt of goods from vendors the packing slip or invoice should be signed by a responsible official to indicate that the goods were in fact received. Also, many bills are paid by a statement without all of the underlying documentation being present. All packing or receiving slips should accompany an invoice when it is paid.

The School Lunch program as it exists on June 30, 1985 does not possess many accounting controls. Much of its operations is done by memory, i.e. if an individual obtains a lunch but has no ticket in hand, the director must remember if that individual has paid for the week, is a free lunch or a good credit risk.

With the volume of students who receive hot lunch at the Epping School, we feel stronger controls are necessary.

We recommend the School Lunch program adopt a ticket sales system as well as acquire a "made for school lunch program" cash register: (this register would be item coded vs. dollar coded.)

Under this system students would be allowed to buy weekly lunch tickets. At that time they would pay in full and receive a lunch ticket with their name and indicating five paid meals. All other lunches sold would be controlled in the cafeteria at the point of sale. With the new register, the lunch director could ring in sales by type, i.e., adult lunch, student lunch, milk, etc. Anyone allowed a meal on credit would have their name added to an accounts receivable list. Those who have lunch tickets will have their ticket punched at the point of sale.

With this procedure the lunch director will be able to reconcile on a daily basis the total dollar sales of lunches to the number of trays utilized.

#### Additional Recommendations:

##### Activities Fund:(School, School Board)

The School Activities Fund's purpose is to collect monies from various student groups to finance their projects. Unfortunately, in the Epping District that is not their only use. In addition to serving their intended purpose this fund is also being used to finance expenditures for which appropriations have been made in the General Fund. Vouchers are then prepared by the Activity Fund requesting reimbursement from the General Fund.

Another area of concern with regard to the Activity Fund has to do with the monthly reconciliation of subsidiary records to the bank statements. Currently, one bank statement is reconciled to the check book, but this one account plus the two savings accounts are not balanced to the subsidiary records. This situation is not indicative of good financial controls. The three bank accounts held by the Activity Fund are all interest bearing yet the interest earned is not prorated back to the various activities which earned the interest. This procedure should be corrected immediately.

During the course of the year student groups are occasionally in a deficit position with their fund. This is also not acceptable accounting practice.

EPFING SCHOOL DISTRICT

Internal Control Recommendations

For The Year Then Ended June 30, 1985

Finally, the Activities Fund is in possession of a bank account with a \$3,000 + balance. At this time no one knows the source and/or purpose of this account. The custody and control of the Activities Fund rests with the School Board. We recommend the School Board take the steps necessary to resolve the above issues.

General Fund: (SAU, School, School Board)

The purchasing policy adopted by the School Board during fiscal 1984 took care of many flaws in the system. The biggest one remaining has to do with proof of receipt of goods. While reviewing invoices at year end we find a purchase order and an invoice signed by the principal. There is rarely a signed packing or delivery slip indicating that the goods were received. If the principals approval for payment is supposed to serve two purposes, adopt a policy to that effect. If not signed packing slips should accompany the invoice to the paid invoices file. SAU employees should be made aware of this policy as well.

Lunch Fund: (Treasurer, SAU, School Board)

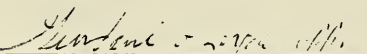
Reimbursement checks from the General Fund to the Lunch Program and made payable to Harold Bowles. These checks should be made payable to "Treasurer - School Lunch Program".

By implementation of the above outlined procedures, you will be making major strides towards improving your controls over the operation of the School District. With better controls come more accurate and reliable financial information.

If we may be of further assistance to you, please do not hesitate to contact us. We welcome the opportunity to discuss this report with you should you have any questions. Also, should you need assistance in implementing the above, please do not hesitate to contact us.

At this time, we would like to thank the SAU officials, the treasurer, the fund custodians and all others who assisted us during the audit for their kind cooperation.

Very truly yours,

  
Giordani & Lortie, Prof. Assn.  
Certified Public Accountants

Dated June 1, 1985



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## **VITAL STATISTICS**

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<u>Date</u>	<u>Place of Marriage</u>	<u>Name of Groom &amp; Bride</u>	<u>Date of Birth</u>	<u>Name of Parents</u>	<u>By Whom Married</u>
Mar. 31, 84	Epping, N.H.	Timothy William Woodward Deborah Lee Marcootte	12-11-61 03-21-66	William Woodward Barbara Stock Norman Marcootte Elaine Maynard	William Woodward Epping, N.H. Minister
Jan. 19,	Dover, N.H.	Jeffrey John Lovlien Monica Lee Hill	11-28-61 01-31-60	Lyman W. Lovlien Helen Bickford Mont Hill	William U. Conway Dover, N.H. Minister
Feb. 2,	Kingston, N.H.	Mark E. Martin Caryn Bernier	03-30-60 11-29-63	Frances Emerson Ernest Martin Marlene Smart Arthur Bernier	Wendell J. Irvine Kingston, N.H. Minister
Feb. 2,	Hampton, N.H.	William I. Hammett Jr. Diane M. Shaw	10-07-43 03-11-60	Irma Kregar William I. Hammett Sr. Jane E. Norris Bernard L. Shaw	Maureen P. DelVecchio Hampton, N.H. Justice of the Peace
Feb. 14,	Epping, N.H.	Joseph Gamlin Ready Candace Carol Maslowski	06-22-45 08-23-49	Warren Ready Ida Ready Gamlin Robert E. Canton Elise L. Glidden	George A. Dubois Sr. Exeter, N.H. Justice of the Peace
Feb. 14,	Northwood, N.H.	Arthur E. Martel Jr. Sharon J. Lutes	08-20-42 11-10-59	Arthur Martel Mary Gorton Kenneth Lutes Barbara Thompson	P. David Behm Northwood, N.H. Justice of the Peace
Mar. 03,	Epping, N.H.	Bruce Allen Russell Sharen Marie Wilkins	07-02-59 01-04-64	Allen Russell Rita Talbot Charles Wilkins Mac Adams	Mary E. Jordon Exeter, N.H. Justice of the Peace
Mar. 19,	Epping, N.H.	Russell Gerard Turner Deborah Lee Coffin	03-11-58 10-19-62	Russell C. Turner Telly Tasleier Charles S. Coffin Kathleen Beede	John C. Bertogli Epping, N.H. Justice of the Peace
Mar. 23,	Exeter, N.H.	John Edmond Zarnowski Denise Barbara Blades	06-24-57 02-02-61	Edmond Zarnowski Mary Philbrick Donald Stroppe Barbara Arey	J. Raymond Sikkell Exeter, N.H. Clergy
Mar. 23,	Epping, N.H.	Robert A. Nelson Frances J. Nelson	06-21-39 02-16-53	Clarence J. Nelson Gertrude H. Walsh Edward G. Chapman Geneva G. Roberts	Cheryl A. DeVea Epping, N.H. Justice of the Peace
Apr. 12,	Exeter, N.H.	Paul J. J. Petit Jeannine M.P. Gauthier	08-03-43 01-02-41	Olivia A. Petit Antoinette Plante Alfred Bernier Eva Desrosiers	Warren E. Cottrell Jr. Exeter, N.H. Justice of the Peace

<u>Date</u>	<u>Place of Marriage</u>	<u>Name of Groom &amp; Bride</u>	<u>Date of Birth of Each</u>	<u>Name of Parents</u>	<u>By Whom Married</u>
Apr. 20,	Epping, N.H.	Kenneth Wayne Brown Laura Jay Heitz	11-05-50 11-10-56	Kenneth Brown Eleanor Corriveau William E. Heitz Arlen Skillin	Warren E. Cottrell Jr. Exeter, N.H. Justice of the Peace
Apr. 27,	Epping, N.H.	Arthur D. Evans Jr. Paulette A. Fortier	04-18-65 03-21-67	Journe Balanger Richard Fortier Barbara Noyes	Rev. Carroll C. Moore Epping, N.H. Minister
Apr. 27,	Charlestown, N.H.	Kevin R. Zukas Linda M. Putnam	04-22-62 08-02-63	John A. Zukas Elizabeth Roselli Paul L. Putnam	Madelyn C. Barber Walpole, N.H. Minister
May 04,	Manchester, N.H.	David J. McCarthy Giselle P. Toulouse	08-08-61 07-07-60	Robert McCarthy Maureen Sheedy Napoleon Toulouse	Rev George A. Desjardins Manchester, N.H. Cath. Priest
May 18,	Epping, N.H.	Lucien Freeman Giddén Jr. Mabel Estelle Ranker	05-13-65 08-14-60	Florence Thibodeau Lucien F. Giddén Sr. Laeta Deryou Basil B. Ranker	Martha J. Warren Epping, N.H. Justice of the Peace
May 18,	Newton, N.H.	Michael P. Connors Nancy E. Morse	07-30-62 05-15-63	Evelyn F. Thibodeau Joseph J. Connors Anne E. Jeanelle	Carl A. Jones Jr. Newton Jct. N.H. Clergyman
May 18,	Exeter, N.H.	Donald M. Giorgi Jill M. Reinhold	12-13-61 09-11-63	Pauline E. Bates Giordano Giorgi Ludwika Wacyk Robert Reinhold	W. Timothy Thibault Exeter, N.H. Cath. Priest
June 08,	Raymond, N.H.	David R. Enos Hope M. McKenzie	12-20-64 06-21-66	Jean Young John E. Enos Jr. Joan E. Abrahamson John A. McKenzie	Rev Charles Holt- Raymond, N.H. Minister
June 22,	Plaistow, N.H.	John A. Ragonese Rhonda L. Cooney	05-14-62 12-01-61	Domenic Ragonese Barbara Sturba Robert Cooney	Rev Robert J. Kennerly Plaistow, N.H. Cath. Priest
June 28,	Salem, N.H.	Scott M. Oosta Cheryl M. Robbins	06-12-63 01-18-66	Beverly Collins Gilbert Costa Natalie Parent	John H. Lamprey Salem, N.H. Justice of the Peace
June 29,	Epping, N.H.	William L. Elliott Elaine R. Braley	01-10-63 04-09-64	Ronald Robbins Judith Gitchuen Dayton Elliott Freda Sanborn George Braley Beverly Ellison	Beatrice G. Marcotte Epping, N.H. Justice of the Peace

<u>Date</u>	<u>Place of Marriage</u>	<u>Name of Groom &amp; Bride</u>	<u>Date of Birth</u>	<u>Name of Parents</u>	<u>By Whom Married</u>
July 27,	Epping, N.H.	William A. Daly	04-05-58	John Daly Rosemary LaBerge	Leo L. Frechette Epping, N.H. Cath. Priest
Aug. 03,	Kingston, N.H.	Kathleen A. Donahue	09-17-58	John F. Donahue Rose McCarthy	Wendell J. Irvine Kingston, N.H. Minister
Aug. 09,	Epping, N.H.	Gerald E. Brindle Jr.	03-19-64	Audrey G. Burditt Marshall E. Merrill Jr. Ann Menter	John E. Bertogli Epping, N.H. Justice of the Peace
Sept. 05,	Hampton, N.H.	Nancy L. Merrill	11-05-66	Myra Whelan Michael F. Collins Barbara Reynolds	Sylvia B. Moulton Hampton, N.H. Justice of the Peace
Sept. 07,	Epping, N.H.	Mark R. Ceci	08-30-60	Pete Ceci Mary Joseph Robert Grant	Rev. Shane D. Estes Newmarket, N.H. Minister
Sept. 14,	Epping, N.H.	Mary E. Grant	02-13-58	Marquite Woodworth Harlan L. Hutchinson Irene Webb	William Woodward Epping, N.H. Minister
Sept. 21,	Portsmouth, N.H.	Thomas W. Hutchinson	03-04-56	William Woodard Barbara Stock Willard Thibeault	Ann L. Shine Portsmouth, N.H. Justice of the Peace
Sept. 21,	Epping, N.H.	Joyce C. Sargent	04-13-60	Regina Bourdon Robert D. Klitgaard Margaret Jacobsen	Leo L. Frechette Epping, N.H. Cath. Priest
Sept. 28,	Epping, N.H.	Billie Jo Thibeault	09-28-42	William E. Ellis Maureen Moore Carlo S. Mele	Katherine J. LaLos Bedford, N.H. Justice of the Peace
Sept. 28,	New Castle, N.H.	Kent A. Klitgaard	02-20-51	Ralph A. Goneau Louise J. Humphrey Joseph F. Keller	J. Donald Silva New Castle, N.H. Pastor
Sept. 30,	Hampton Falls, N.H.	Valarie D. Ellis	08-11-56	Adele L. Grigoris Paul A. Falasca Anna Constantino	Robert W. Carlson West Nottingham, N.H. Reverend
		Robert C. Mele	05-11-51	Paul A. Keefe Carole A. Mahoney Thomas L. Roy	
		Marlene E. Goneau	02-02-50	Patricia M. Terges Loren A. Tuttle Evelyn Young	
		Douglas S. Keller	06-13-56	William N. Depuy Constance Akeson	
		Joanne M. Falasca	12-14-57		
		Patrick M. Keefe	02-08-62		
		Judith A. Roy	10-28-60		
		Kevin R. Tuttle	02-09-60		
		Linda R. Depuy	12-16-61		



MARRIAGES REGISTERED IN THE TOWN OF EPPING, N.H., FOR THE YEAR ENDING DECEMBER 31, 1985

<u>Date</u>	<u>Place of Marriage</u>	<u>Name of Groom &amp; Bride</u>	<u>Date of Birth</u>	<u>Name of Parents</u>	<u>By Whom Married</u>
Oct. 08,	Epping, N.H.	Robert J. Free	05-02-51	Robert E. Free Beverly Stocker	Carol Ann Goulet Epping, N.H.
		Joan B. Stone	11-16-50	Leopold Blais Opal Yerta	Justice of the Peace
Oct. 12,	Hampton, N.H.	Neil Gilbert Moore Jr.	06-05-64	Neil G. Moore Sr. Lorice LaBoue	C. Edward Claus Hampton, N.H.
		Karen Marie Evans	03-14-63	Howard A. Evans Carol Goodheart	Minister
Oct. 19,	Windham, N.H.	Matthew H. Bodendorf	02-07-57	Eric Bodendorf Jackie Valencourt	Rev. Ivan Smith Jr. Windham, N.H.
		Debra L. Gardner	01-24-62	William Gardner Jean Perry	Minister
Oct. 26,	Exeter, N.H.	Karl R. Horton	10-24-65	Kirrell Otis Horton Ruth Isobel Johnson	W. Timothy Thibeault Exeter, N.H.
		Michelle A. Cote	07-09-67	Wayne M. Cote Nancy Catania	Cath. Priest
Nov. 02,	Epping, N.H.	John E. Morina Jr.	09-25-53	John E. Morina Joan Pfister	James L. Wellmeyer Epping, N.H.
		Donna M. Akers	05-25-50	W. J. Davis Phyllis Pulsifer	Reverend
Nov. 08,	Exeter, N.H.	Leslie F. Haskell	09-08-65	Richard Haskell Beverly Wright	David B. McIlhiney Exeter, N.H.
		Kimberly A. Cote	12-17-64	Wayne Cote Caroline Rogers	Reverend
Dec. 21,	Epping, N.H.	Mark J. Vittum	04-24-59	James N. Vittum Linda Patten	Rev Carroll C. Moore Epping, N.H.
		Jerilyn M. Shepard	04-04-66	Gerald Shepard Audrey Reed	Minister
Dec. 28,	Plaistow, N.H.	Donald Joseph Bishop	06-07-38	Fred Bishop Laura Rogers	David T. Ingerson Plaistow, N.H.
		Catherine A. Argluin	11-26-43	William Egan Dorothy Colucci	Justice of the Peace
Dec. 31,	Epping, N.H.	William R. Murch	08-10-41	Chester E. Murch Louise DeCough	Rev Carroll C. Moore Epping, N.H.
		Judith A. Goodwin	01-16-52	Ralph D. Goodwin Barbara E. MacDonald	Minister

BIRTHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1985

<u>Date</u>	<u>Place of Birth</u>	<u>Name of Child</u>	<u>Sex</u>	<u>Name of Father</u> <u>Maiden Name of Mother</u>	<u>Place of Birth</u> <u>Father &amp; Mother</u>
Oct. 16, 83	Manchester, N.H.	Trevor Chester McFarland	M	Anthony George McFarland	New Hampshire
Nov. 17, 83	Exeter, N.H.	Holly Elaine Savickas	F	Tori Ann Eaton	New Hampshire
Nov. 17, 83	Exeter, N.H.	Abby Jeanne DeAngelis	F	Tammy Dawn Alexander	Massachusetts
Nov. 30, 83	Exeter, N.H.	Eric Brian Toomire	M	Edward Richard DeAngelis	Massachusetts
Nov. 20, 83	Manchester, N.H.	Peter Thomas Mulrooney	M	Marla Jeanne Dodge	Massachusetts
Dec. 12, 83	Manchester, N.H.	Heather Elaine Gould	F	Brian Russell Toomire	New Hampshire
Sept 27, 84	W. Epping, N.H.	John Francis Burgoyne Jr.	M	Barbara Ann Ward	West Germany
Jan. 20, 85	Exeter, N.H.	Matthew Reino Ratliff	M	James Francis Mulrooney	Massachusetts
Jan. 22,	Exeter, N.H.	Alison Marie DeAngelis	F	Deborah Moore	Massachusetts
Jan. 27,	Exeter, N.H.	Danielle Nicole Lanigan	F	Gene Patrick Gould	Massachusetts
Feb. 02,	Rochester, N.H.	Jessica Marie Feich	F	Christine Louise Limberis	Massachusetts
Feb. 18,	Manchester, N.H.	Cherie' Marie Poliquin	F	John Francis Burgoyne Sr.	Massachusetts
Feb. 25,	Manchester, N.H.	Daniel Ferris Saad	M	Barbara Jean Blake	Massachusetts
Mar. 03,	Exeter, N.H.	Jakob Ernest Feltham	M	Paul Arthur Ratliff	Massachusetts
Mar. 06,	Exeter, N.H.	Paul Anthony Yergeau Jr.	M	Diane Anita Moreau	Maine
Mar. 11,	Portsmouth, N.H.	Shannon Elizabeth Murphy	F	Edward Richard DeAngelis	Virginia
Mar. 12,	Exeter, N.H.	Eric Daniel Hanson	M	Marla Jeanne Dodge	Massachusetts
Mar. 21,	Exeter, N.H.	Allison Marie Salinder	F	James William Lanigan	Massachusetts
Mar. 25,	Exeter, N.H.	Daniel Nathan Kemp	M	Shelly Helene Sacks	Massachusetts
Mar. 25,	Portsmouth, N.H.	Christopher Kenneth Rohr	M	Howard Maurice Feich	Massachusetts
Apr. 14,	Exeter, N.H.	Nicole Annette Ebitson	F	Diane Marie Bateman	Massachusetts
				Ronald Leo Poliquin	New Hampshire
				Deborah Mary Froton	Massachusetts
				Alan Jewett Saad	New Hampshire
				Carol Lee Pales	New Hampshire
				Peter Thomas Feltham	New York
				Karen Lynne Johnson	New York
				Paul Anthony Yergeau Sr.	New Hampshire
				Kathy Marie Evans	Massachusetts
				Robert Michael Murphy	Massachusetts
				Nancy Edith Barry	New Jersey
				Jan-Michael Jude Hanson	Maine
				Elizabeth Helen Carter	South Carolina
				Brian Timothy Salinder	New York
				Dianna Sheen Caron	New Hampshire
				Dale Harvey Kemp	New Hampshire
				Valerie Ann Thibeault	New Hampshire
				Bruce Douglas Rohr	New Hampshire
				Paula Coyne	Massachusetts
				Jeffrey Robert Ebitson	Massachusetts
				Sheila Denise Rollins	New Hampshire



<u>Date</u>	<u>Place of Birth</u>	<u>Name of Child</u>	<u>Sex</u>	<u>Name of Father</u>	<u>Place of Birth Father &amp; Mother</u>
Apr. 21, 85	Exeter, N.H.	Ryan Michael Mills	M	Mark Leon Mills	Massachusetts
Apr. 23,	Exeter, N.H.	Alexander Austen F. Merrill	M	Valerie Ann Gaudet	Massachusetts
Apr. 26,	Exeter, N.H.	Scott Atwood Finan	M	Alan George Merrill	Maine
Apr. 27,	Manchester, N.H.	Tiffany Dawn Miller	F	Arlene Frances Malasko	New York
Apr. 29,	Exeter, N.H.	Kimberley Diane Bozek	F	Douglas Allan Finan	New York
May 25,	Haverhill, Ma.	Jennifer Rene' Cantwell	F	Sally Ann Atwood	Massachusetts
June 10,	Exeter, N.H.	Andrew Alexander Manning	M	Gary Lee Miller	Maine
June 21,	Exeter, N.H.	Rachel Marie Frost	F	Lorna Darlene Bishop	New York
June 23,	Manchester, N.H.	Michael Vincent Pasucci	M	Lawrence John Bozek	Michigan
June 24,	Exeter, N.H.	Caitlin Jennifer Ball	F	Darlene Reese Derwich	Massachusetts
June 25,	Manchester, N.H.	Ryan Jeffrey Lowlien	M	William Cantwell	Massachusetts
June 29,	Epping, N.H.	Jeremy Tyson Fortin	M	Rene' D. Mitchell	Connecticut
July 03,	Dover, N.H.	Mikael Jordan Miller	M	Douglas Martin Manning	Massachusetts
July 05,	Exeter, N.H.	Nicole Sue Gillespie	F	Joanne Valhouli	Massachusetts
July 06,	Manchester, N.H.	Kyle Anthony Martin Jr.	M	Irene Claudette Proulx	Massachusetts
July 22,	Manchester, N.H.	Christopher Lee Cafmeyer	M	Vincent Joseph Pasucci	New Hampshire
July 23,	Portsmouth, N.H.	Kristine Jane Letouneau	F	Carole Jane Walker	Massachusetts
Aug. 08,	Exeter, N.H.	Ashley Elizabeth Welch	F	Steven William Ball	Massachusetts
Aug. 15,	Exeter, N.H.	Michael James Ahearn	M	Patricia Antonette Edwards	Pennsylvania
Aug. 15,	Exeter, N.H.	Zachary Lawrence Cranor	M	Jeffrey John Lowlien	New Jersey
Aug. 18,	Manchester, N.H.	Kimberly Ann Parisey	F	Monica Lee Hill	Wisconsin
				Ronald Eugene Fortin Jr.	Maine
				Susan Marie Kammerer	Massachusetts
				David Edgar Miller Jr.	Pennsylvania
				Kimberly Ann Russell	Connecticut
				Stephen Richard Gillespie	Texas
				Marlene Suzanne Prokowiec	Massachusetts
				Kyle Anthony Martin Sr.	Massachusetts
				Crystal Marie Aiken	New Hampshire
				Robert Harry Cafmeyer Jr.	Massachusetts
				Patricia Anne Gorski	Maine
				Kevin Jay Letourneau	New Hampshire
				Anne Ruth Follett	New Hampshire
				Raymond Franklin Welch	Texas
				Susan Deborah Thompson	Massachusetts
				James Michael Ahearn	Maine
				Sandra Maria Chapman	Michigan
				Lawrence Edward Cranor Jr.	South Carolina
				Christine Carolyn Renniejarbe	Ohio
				Bruce Anthony Parisey	Ohio
				Diane Rachael Vincent	New Hampshire

BIRTHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1985

<u>Date</u>	<u>Place of Birth</u>	<u>Name of Child</u>	<u>Sex</u>	<u>Name of Father Maiden Name of Mother</u>	<u>Place of Birth Father &amp; Mother</u>
Aug. 20,	Exeter, N.H.	Julia Snow Gaudet	F	Earl Joseph Gaudet	Massachusetts
Aug. 21,	Exeter, N.H.	Jeremy William Murphy	M	Patricia Snow Doolittle	Ohio
Aug. 23,	Manchester, N.H.	Tonya Lee Victoria	F	Christopher Patrick Murphy	Massachusetts
Aug. 26,	Exeter, N.H.	Jenny Leigh Drew	F	Patti-Jo True	New Hampshire
Aug. 28,	Manchester, N.H.	Joshua Eli Werner	M	Renee Blanche Parenteau	Massachusetts
Sept 06,	Concord, N.H.	Megan Elizabeth McLaughlin	F	Fred Augusta Drew Jr.	New Hampshire
Sept 13,	Portsmouth, N.H.	Trisha Katherine Brown	F	Susan Marie Witham	New Hampshire
Sept 20,	Exeter, N.H.	Michael Scott Omo	M	Robert Stanton Werner	Massachusetts
Sept 23,	Exeter, N.H.	Suzanna Kate Truesdell	F	Nancy Ellen Browne	Massachusetts
Sept 14,	Manchester, N.H.	Sara Ann Steele	F	James Walter McLaughlin	Maine
Sept 19,	Lawrence, Ma	Nathan Michael Stanton	M	Barbara Bane	Maine
Sept 24,	Manchester, N.H.	Jonathan Wayne Comtois	M	Fred Myron Brown	New Hampshire
Sept 30,	Manchester, N.H.	Matthew Edward Roy	M	Cheryl Ann Smith	Massachusetts
Oct. 06,	Manchester, N.H.	Aaron Nathaniel Evans	M	James Taylor Omo	Massachusetts
Oct. 10,	Portsmouth, N.H.	Katrina Kay Burroughs	F	Sheryl Ann Parenteau	Massachusetts
Oct 15,	Exeter, N.H.	John Tsiros	M	John Edward Truesdell	New York
Oct. 16,	Exeter, N.H.	Amarda Leigh Cook	F	Joan Hendrickson	Massachusetts
Oct. 17,	Exeter, N.H.	Sarah Elizabeth Smith	F	Michael Alan Steele	Massachusetts
Oct. 25,	Portsmouth, N.H.	Sarah Ann Ferguson	F	Betsy Davis	Maine
Oct 27,	Exeter, N.H.	Krystle Ann Colella	F	Brian Edward Stanton	Massachusetts
Oct. 28,	Exeter, N.H.	Jacqueline Mae Kendall	F	Patricia Ann Downing	Massachusetts
				Charles Arthur Comtois	Maine
				Janice Elizabeth Mitchell	Massachusetts
				Daniel George Roy	Connecticut
				Joan Marie Vigneau	Massachusetts
				Arthur David Evans	Massachusetts
				Paulette A. Fortier	New Hampshire
				David Eugene Burroughs	Nebraska
				Kristen Kay Weyrick	Minnesota
				Chris Tsiros	Greece
				Savvula Kifonidoy	Poland
				Barry Howard Cook	Hawaii
				Barbara Ann Chapman	New Hampshire
				Geoffrey Thomas Smith	New Jersey
				Patricia Lee Owen	Florida
				Paul Emor Ferguson	New Zealand
				Maura Jo Keeley	Connecticut
				Michael Joseph Colella	Nebraska
				Deborah Jean Storey	New Hampshire
				Richard Perley Kendall	New Hampshire
				Rita Kathleen Tully	Massachusetts

BIRTHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1985

<u>Date</u>	<u>Place of Birth</u>	<u>Name of Child</u>	<u>Sex</u>	<u>Name of Father</u> <u>Maiden Name of Mother</u>	<u>Place of Birth</u> <u>Father &amp; Mother</u>
Sep. 1	Manchester, N.H.	Mandy Lynn Allen	F	John Edwin Allen	New Hampshire
Nov. 14,	Portsmouth, N.H.	Brittany Shawn Fecteau	F	Melissa Ann Letendre Michael John Fecteau	New Hampshire New Hampshire
Nov. 25,	Exeter, N.H.	Cheri Ann LaRoche	F	Nancy Lorraine Woodbury Eric James LaRoche	New Jersey New Hampshire
Dec. 2,	Portsmouth, N.H.	Rilee Theresa Bishop	F	Jean-Marie O'Brien Edward Joseph Bishop	New Hampshire Massachusetts
Dec. 27,	Dover, N.H.	Ananda Rose Blanchette	F	Linda Lee Melvin Mark Leo Blanchette Cindi Ruth Sidel	Maine New Hampshire Massachusetts

DEATHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1985

Date	Place of Death	Name and Surname of the Deceased	Age	Sex	Name of Father	Maiden Name of Mother	
Jan. 08	Exeter, N.H.	Gertrude M. Creasey	82	F	Otis L. Lawler	Eva J. Houghton	
Jan. 13	Fremont, N.H.	Anna B. Restuocia	81	F	Thomas Swan	Anna Marie Callahan	
Jan. 21	Epping, N.H.	Henry O'Barton	83	M	Ezra O'Barton	Marlene Smart	
Jan. 26	Epping, N.H.	Paul Martin	21	M	Ernest A. Martin	Anna Marie Callahan	
Jan. 26	Epping, N.H.	Thomas R. Bullock Jr.	19	M	Thomas R. Bullock Sr.	Marie Jolicoeur	
Feb. 04	Exeter, N.H.	Cerard R. Roy	78	M	Pierre Roy	Jennie Pike	
Feb. 11	Fremont, N.H.	Estelle Dearborn	92	F	Fred P. Dearborn	Valleria	
Feb. 15	Epping, N.H.	Stephen Giera	56	M	Paul Giera	Lillian Homiak	
Mar. 03	Exeter, N.H.	Norman E. Bonenfant	55	M	John Bonenfant	Emiline	
Mar. 22	Exeter, N.H.	Susan Cobb Craner	79	F	Ralph Preston	Martha Kirkland	
Mar. 29	Portsmouth, N.H.	John A. Barnes	70	M	Lewis A. Barnes	Glendene DeWilde	
Apr. 01	Boston, Mass.	Patricia Ann Murch	41	F	Charles Lake	Marian Hatterman	
Apr. 15	Epping, N.H.	David William Nouvertne	25	M	Elwood Nouvertne	Rose Thomey	
Apr. 18	Brentwood, N.H.	James H. Antell	87	M	James Antell	Elizabeth Wood	
Apr. 20	Exeter, N.H.	Erna Mae Hill	72	F	Thomas Hellan	Winifred Kendall	
Apr. 27	Exeter, N.H.	Ken'ell Chase	71	M	Frank Chase	Marion Whalen	
June 06	Exeter, N.H.	Jude Michael Keenan	40	M	Edward F. Keenan	Rose Lavigne	
June 23	Epping, N.H.	Charles Joseph Connors Jr.	50	M	Charles J. Connors	Catherine Lyons	
July 14	Epping, N.H.	Edward J. McManara	54	M	John McManara	Annie M. Johnson	
Aug. 01	Exeter, N.H.	Rose S. Clough	90	F	Joel Scudder	Jesse Young	
Aug. 17	Epping, N.H.	Alice H. Maraspin	85	F	William B. Higgins	Marquerite Ames	
Aug. 26	Exeter, N.H.	Koreen L. Mandigo	55	F	Comelius Smart Sr.	Natalie Gagne	
Sept 14	Dover, N.H.	Doris M. Tarantino	61	F	John Greenlaw	Maxine Bartlett	
Oct. 27	Exeter, N.H.	Fred Myron Brown	29	M	Howard Brown	Marie Royer	
Nov. 30	Exeter, N.H.	Richard G. Beauchesne	31	M	Mederic Beauchesne		



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**1985  
PROPERTY  
VALUATIONS**

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PROPERTY TAX FILE UPDATE - EPPING, NEW HAMPSHIRE  
OCTOBER 28, 1985

MUN32

ACCT. NO.	FIELD	BEFORE UPDATE	AFTER UPDATE	TOTAL VALUE	LAND VALUE	NET-EXEMPT	VALUE EXEMPT
00002	AA	ADAMS,GEORGE W & RACHEL	4 PIKE ST				
00002	AB	QTE 1	EPPING NH 03042				
00002	AC	RAYMOND,GEORGE W & RACHEL	CLOUTIER,WILFRED				
00002	AD	ADAMS,GEORGE W & RACHEL	LEFAVE,ROBERT J & KIM W				
00038	AA	ANTONELLI,WILLIAM					
00038	AD	ANTONELLI,WILLIAM					
00038	VX	50.00					
00045	AA	MUDER,RICHARD K & PAULA I	MARKOWSKI,PHILIP J				
00045	AD	BEAULIEU,SANDRA	BLONGREN,ROBERT & TERESA A				
00055	AA	BEAULIEU,SANDRA					
00055	AD	BOSLEY,WILFRED J & JANICE M					
00092	AA	7 LOVETT PLACE					
00092	AD	LYNN MASS 01900					
00132	AA	BOSLEY,WILFRED J & JANICE M	CARAWAY,MAYEN				
00132	AD	HANSON,HAROLD C & BARBARA A	HANSON,JAN-MICHAEL J & ELIZABETH				
00160	AA	HENDERSON,ROBERT J	SCAGEL,ELIZABETH A				
00169	AA	GREENLISH,WILLIAM T P PATRICIA M					
00169	AD	P O BOX 828	PAUL L SPIDLE &				
00169	AB	W RPOCKFIELD MA 01585	DAVID G JENNISON				
00169	AC		102 EXETER ST				
00169	AD		HAMPTON NH 03842				
00173	AA	GREENLISH,WILLIAM T P PATRICIA M	SPIDLE & JENNISON				
00173	AD		PETER CONSTRASTANO &				
00173	AB	CELLI,WARREN & SANDRA T	VIRGINIA MAXWELL				
00173	OW		CONSTRASTANO & MAXWELL				
00234	AA		PIKE ST				
00234	AB		EPPING NH 03042				
00234	AC	COTE,ROBERT W	CLOUTIER,WILFRED				
00234	OW						
00268	AA	DIONNE,PHILIP T & ADA L	DIONNE,PHILIP T & ADA & DANIAL W				
00288	OW	DRAPER,RICHARD B					
00318	AA	665 CORNWALLIS DR					
00318	NA	MOUNT LAUREL NJ 08054					
00318	OW	DRAPER,RICHARD B	GORSKI,DAVID M & DONNA M				
00492	AA	RDY,ELAINE					
00492	AB	QTE 3 BOX 40	9 OLD MADBURY RD				
00492	AC	EPPING NH 03042	DIVER NH 03420				
00492	OW	RDY,ELAINE	SKEENEY,TIMOTHY W & LEAH				
00493	AA						
00493	AD	FREESE,JAY R	WININGS,TIMOTHY J & DENISE M				
00561	AA	INLAND ACRES ASSOC					

50.00-

ACCT. NO.	FIELD	BEFORE UPDATE	AFTER UPDATE	TOTAL VALUE	LAND VALUE	NET EXEMPT	VALUE EXEMPT
00561	AB	DEPOT ST	36 CHESTER TURNPIKE				
00561	AC	PITTSFIELD NH 03263	ADURN NH 03032				
00561	OW	INLAND ACRES ASSOC	BECK, RICHARD				
00608	AA	RAYMOND CARNIVAL CLUB					
00608	NA	C/O D LINCOLN					
		HARTMAN HILL RD					
		RAYMOND NH 03077					
00608	AB		5 WOODLAWN AVE				
00608	AC		RAYMOND NH 03077				
00608	OW	RAYMOND CARNIVAL CLUB	GREENWOOD, DANE ROY				
00621	AA	PICARDI, PHYLLIS & CARMEN					
00621	NA						
		BOX 819					
		RAYMOND NH 03077					
00621	EX	20000	JOHNSON, EUGENE C & CHRISTINE T				20000-
00621	OW	PICARDI, PHYLLIS & CARMEN					
00621	VX	50.00					50.00-
00684	AA	ROMED E JR & RONALD C LEVESQUE &					
00684	AB	CALVIN L & FRANK LANGFORD	MOORE, RD				
00684	AC	RAYMOND NH 03077	NOTTINGHAM NH 03290				
00684	OW	LEVESQUE & LANGFORD	JEWETT, EDWARD & ARLENE				
00708	AA						
00708	OW	NEWTON, ROYD J & PRISCILLA J	HAMEL, STEVEN C & JUDY C				50.00-
00708	VX	50.00					
00715	AA	SWEENEY, MICHAEL					
00715	AA		RALPH X STONE &				
00715	AB	RFD	JOHN T SPENCER				
00715	AC	EPPING NH 03042	ONE BULFINCH PLACE				
00715	AD		BOSTON MA 02114				
00715	OW	SWEENEY, MICHAEL	STONE & SPENCER				
00811	AA	RYBACK, STANLEY					
00811	OW	RYBACK, STANLEY	SPIDLE, ROBERT L & PAUL L				50.00-
00811	VX	50.00					
00813	AA						
00813	AA	GRAZIANO, JOHN	JEROME CROWLEY & WILLIAM RYAN				
00813	OW		CROWLEY & RYAN				
00814	AA						
00814	AA	JEROME CROWLEY &	JEROME CROWLEY &				
00814	AA		JEROME CROWLEY & WILLIAM RYAN				
00814	AB		WILLIAM RYAN				
00814	AC		MRS & ME MOBILE PK				
00814	AD		EPPING NH 03042				
00814	OW		CROWLEY & RYAN				
00911	AA	GRAZIANO, JOHN					
00911	AA		RATLIFF, DIANE M				
00911	OW	RATLIFF, PAUL					
00912	AA	PROPERTY DEVELOPMENT CO					
00912	AA	EPPING RD	17 BARNARD ST				
00912	AB						



ACCT. NO.	FIELD	BEFORE UPDATE	AFTER UPDATE	TOTAL VALUE	LANU VALUE	NET. EXEMPT	VALUE EXEMPT
01331	AB		30 ANSONIA RD				
01331	AC		W ROCKBURY MA 02132				
01331	OW	FULLER, ALICE P	FULLER, HELEN & FRANK				
01399	AA	RUCKENBROD, JOHN & ELEANOR A					
01399	OW	RUCKENBROD, JOHN & ELEANOR A	DEARDORFF, CHARLES E & ANDREA				
01523	AA						
01523	AB		BRANT R HARDY &				
01523	AB		KATHRYN S WILLIAMS				
01523	AB		PLUMER RD				
01523	AD		EPPING NH 03042				
01523	OW		HARDY & WILLIAMS				
01523	PL	LEVESQUE, EDWARD J & THOMASINA	PLUMER RD				
10776	AA	ALWARD, NANCY					
10776	AB	496 BRACKETT RD	42 CHURCH ST				
10776	AC	RYE NH 03870	KINGSTON NH 03848				
10776	OW	ALWARD, NANCY	BURBANK, DANIEL W & BARBARA E				
10800	AA	HUGHES, WAYNE & JOYCE					
10800	AB	DELANEY RD	10 MELROY LANE				
10800	AC	EPPING NH 03042	PELHAM NH 03076				
10800	OW	HUGHES, WAYNE & JOYCE	CORDERY, JAMES C & HARRIET W				
10861	AA	DURAND, KARL D & JOYCE L	TRUESDELL, JOHN E & JOAN H				
14282	AA						
14282	OW	QUELETTE, RAYMOND R	OUELLETTE, RAYMOND R				
14310	AA	PARENTEAU, ROLAND J & MARY E					
14310	AA		MICHAEL ERLANDSON &				
14310	AB	RFD 4	ROBERT PIERCE				
14310	AC	EXETER NH 03833	RFD NO EPPING RD				
14310	AD		EPPING NH 03042				
14310	OW	PARENTEAU, ROLAND J & MARY E	ERLANDSON & PIERCE				
14312	AA						
14312	AA		MICHAEL ERLANDSON &				
14312	AB	RFD 4	ROBERT PIERCE				
14312	AC	EXETER NH 03833	RFD NO EPPING RD				
14312	AD		EPPING NH 03042				
14312	OW	PARENTEAU, ROLAND J & MARY E	ERLANDSON & PIERCE				
14328	AA	PERRY, JOHN M & JANE F					
14328	OW	PERRY, JOHN M & JANE F					
14328	VX	50.00					
14337	DELETE	LANGLOIS, ROSALINE	REYNOLDS, CHARLES H & DEBRA T				
		9450		9450-			50.00-
		9450					
14347	AA	PARANTEAU, ROLAND J & MARY					
14347	AA		MICHAEL ERLANDSON &				
14347	AB	RFD 4	ROBERT PIERCE				
14347	AC	EXETER NH 03833	RFD NO EPPING RD				
14347	AD		EPPING NH 03042				
14347	OW	PARANTEAU, ROLAND J & MARY	ERLANDSON & PIERCE				

ACCT. NO.	FIELD	BEFORE UPDATE	AFTER UPDATE	TOTAL VALUE	LAND VALUE	VET. EXEMPT	VALUE EXEMPT
14348	AA	MINSOR, JOHN	COOK, WILLIAM H & MARY L				
14348	OW	VERCELLONE, BERNARD M & M BLYTHE					
14349	AA	VERCELLONE, BERNARD M & M BLYTHE	ELLIS, ROBERT L & JEANETTE S				
14349	OW						
15780	AA		OLD FARMS RD				
15780	AB		OSSIPEE NH 03864				
15780	AC		ANDERSON, WILLIAM				
15780	OW	FERLAND, RICHARD L					
15798	AA	FERLAND, RICHARD L					
15798	AB	171 LITTLE BAY RD	OLD FARMS RD				
15798	AC	NEWINGTON NH 03801	OSSIPEE NH 03864				
15798	OW	FERLAND, RICHARD L	ANDERSON, WILLIAM				
15799	AA	COLLINS, CURTIS L					
15799	NA	PD RD 327					
15799	OW	EPPING NH 03042	CASSIDY, TIMOTHY C & JANICE P				
15801	AA	COLLINS, CURTIS L					
15801	NA	LANGDON, PAUL & ANTOINETTE					
15801	OW	ELM ST					
15809	AA	EPPING NH 03042					
15809	NA	LANGDON, PAUL & ANTOINETTE	DESROSIER, DANIEL M & JANET T				
15809	OW	FERLAND, RICHARD L					
15814	AA	171 LITTLE BAY RD	LANGDON, PAUL & ANTOINETTE				
15814	AB	NEWINGTON NH 03801					
15814	AC	FERLAND, RICHARD L	RABBIT RD				
15814	OW	LIMPERIS, LYCURGAS G & CAROLYN D	SALISBURY MA				
15828	NA	EPPING NH 03042	LAMPREY RIVER ASSOCIATES				
15828	NA	LIMPERIS, LYCURGAS G & CAROLYN D					
15828	NA	SMITH, GEOFFREY T & PAIPICIA D					
15828	NA	180 PENNSYLVANIA AVE					
15828	LV	BRIDGEPORT CT 06610					
15828	PC	2700	7600		4900		
15828	TV	LAND	LB				
15855	AA	2700	28950	26250			
15855	NA	KULAKOWSKI, JUNE					
15855	OW	PD BOX 173	HOLLAND, JOHN K & EDELTRAUD				
17272	AA	RAYMOND NH 03077					
17272	AB	KULAKOWSKI, JUNE					
17272	AC		OLD FARMS RD				
17272	OW		OSSIPEE NH 03864				
17322	PC	FERLAND, RICHARD L	ANDERSON, WILLIAM				
17322	TV	LAND	LB				
17322	TV	6400	23500	17100			

ACCT. NO. FIELD	BEFORE UPDATE	AFTER UPDATE	TOTAL VALUE	LAND VALUE	VET. EXEMPT	VALUE EXEMPT
17335 AA	CARRIGAN, HORMAND D & RACHAEL	SORDILL, MICHAEL E & JANET L	17100-			
17335 OW	DZIADOSZ, ALMA					
17341 DELETE						
17358 AA	PAMELA LABELLE &	MATTHEW H RODENDORF &				
17358 AB		DEBRA GARDNER KESTES				
17358 AC	EDWARD LAYCOCK	HICKORY HILL ESTATES				
17358 AD		EPPING NH 03042				
17358 OW		BJDENDORF & GARDNER				
17371 AA		PO BOX 954				
17371 AB		CAMDEN ME				
17371 AC		ROCKLAND PARK ASSOCIATES				
17371 OW	THIBODEAU, KATHERINE A					
17398 AA	WALTON CO INC, J F	PJ BOX 690	34050-	7000-		
17398 AB	201 MARGINAL ST	EPPING NH 03042				
17398 AC	CHELSEA MA 02150	RAILROAD REALTY TRUST				
17398 OW	WALTON CO INC, J F					
17411 DELETE	KELLER & FALASCA					
	34050					
17422 DELETE	DUBE, KEVIN G		28300-	8500-		
	7000					
	28300					
	8500					
17444 AA	DOANE, ROBERT E & HELEN T	LABARGE, GEORGE F & DOROTHY M				
17444 OW						
96035 AA		039008A32				
96035 ML		GRAY, MARY R				
96035 OW		NH				
96035 PC		PINE & POND PARK				
96035 PL						
96036 AA						
96036 LV		12150	12150			
96036 ML		012153				
96036 OW		01FOUR, DAVID D & LORETTA J				
96036 PC		LEB				
96036 PL		BEDE RD	28900			
96036 TV		28900				
96037 AA						
96037 LV		19600	19600			
96037 ML		009188				
96037 OW		01TH, TIBOR J				
96037 PC		LAND				
96037 PL		RTE 125	19600			
96037 TV		19600				

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PROPERTY TAX FILE UPDATE - EPPING, NEW HAMPSHIRE  
OCTOBER 28, 1985

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	TOTAL VALUE	LAND VALUE	ELDERLY EXEMPTION	LAND USE EXEMPTION	BLIND EXEMPTION	VETERANS EXEMPTION
BEGINNING BALANCES	43,138,375	13,055,465	1,546,250		17,660	17,900.00
NET CHANGES THIS UPDATE	47,220	10,970	50,000-			1,000.00-
ENDING BALANCES	43,185,595	13,066,435	1,496,250		17,660	16,900.00

NO. OF ACCOUNTS PROCESSED 00070

LAST ACTIVE ACCOUNT 17459-



ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
364	ERR								005-039
524	ERR								
17379	ERR			5,800	5,300	28,250			015-055-056
198	LB	ABAR, JEROME T JR & JENNY M		36,150	7,900				005-037-026
10795	LB	ADAMS, DEAN W & STEPHANIE L		33,350	7,350	25,600			013-043
33	LB	ADAMS, GEORGE S JR & SAVORA E		33,850	6,400	27,450			001-018
3	LHM	ADAMS, ROBERT A & ALICE M		14,200	12,600	2,300			010-100
285	LB	ADDY, JOHN		24,300	8,800	15,500	10,000 E		009-008-C11
17392	MH	ADRIEN, ISABELLE PRICE & FRANCES		10,700		10,700			009-008-0C6
17393	MH	ADRIEN, REGINALD E & FRANCES A		12,650		12,650			012-111-A
4	LB	ADVENT CHRISTIAN CHURCH							013-038
912	LB	AEM REALTY TRUST		132,150	16,750	115,400			011-053
5	CLB	AGWAY PETROLEUM CORP		3,950	2,350	1,600			014-020-005
14292	LHM	AHEARN, JAMES M & SANDRA M		18,250	7,350	10,900			001-021
6	LB	AIKEN, ALLEN N & JUDITH A		28,500	7,800	20,700			013-053
8	MH	ALBRIGHT, IRENE P		7,250	5,350	1,900			004-017-034
10874	LB	ALEVSKIS, JOHN D & MARIANNE		27,550	6,700	20,850			009-008-C13
17385	MH	ALEXANDER, WILLIAM A & THERESA L		9,500		9,500			002-006-004
1513	LB	ALLAIN, OMER J & DOREE L		29,700	6,050	23,650			013-044
16	LB	ALLEN, ALICE P		31,200	8,150	23,050			002-069-A
10774	LB	ALLEN, BERT J & FRANCES		9,620	850	8,770			010-016
12	LB	ALLEN, BERT J & FRANCES		19,400	8,770	10,630	10,000 E		010-017
13	MH	ALLEN, BRUCE G & LINDA		3,450	6,600	12,800			004-017-004
10775	LB	ALLEN, BRUCE G & LINDA		19,870	8,770	11,100			002-071-A
20	LAND	ALLEN, CHARLES		8,100		8,100			002-069-A
19	LB	ALLEN, CHARLES L		41,600	12,750	28,850			50.00
470	LB	ALLEN, DONALD E JR & MARYBETH		37,750	14,400	23,350			50.00
10844	LB	ALLEN, DONALD E JR & MARYBETH		28,900	6,550	22,350			004-017-004
15	LB	ALLEN, FRANK W & DORIS A		20,300	4,500	15,800			50.00
17	LB	ALLEN, HOWARD & NATHALIE		34,250	10,750	23,500			002-038
18	LB	ALLEN, ROBERT C & VIRGINIA L		34,250	10,750	23,500			001-028
15870	MH	ALLYSON, JOHN E & VIOLETTE M		11,000	10,050	950			009-008-A22
1460	LB	ALLYSON, RICHARD R & CYNTHIA A		33,500	7,250	26,250			005-022-S13
687	CLB	ALMON, BERNICE		15,750	2,600	13,150			009-137
21	CLB	AMERICAN LEGION POST #51		7,750	7,750				009-024
10899	LAND	AMES, ROBERT & PATRICIA N		4,900		4,900			009-194
1256	BLOG	ANDERSON, CHARLES E & ANNE M		14,600	2,950	11,650			007-001
17276	LB	ANDERSON, DAVID		4,800		4,800			009-205
1255	BLOG	ANDERSON, HAROLD R & HILDA B		6,250		6,250			007-001
1266	BLOG	ANDERSON, MARY JANE		6,250		6,250			007-066
23	LAND	ANDERSON, RALPH		6,600		6,600			007-066
22	LB	ANDERSON, RALPH V & JEANNE F		29,550	11,550	18,000			50.00
15777	LAND	ANDERSON, WILLIAM		1,850	1,850				005-070-018
15780	LAND	ANDERSON, WILLIAM		5,700	5,700				005-070-014
15798	LAND	ANDERSON, WILLIAM		900	900				005-070-031
1272	LAND	ANDERSON, WILLIAM		1,850	1,850				005-070-019
1292	BLOG	ANGUS, JOHN & DIANE		3,400		3,400			007-001
1007	LB	APOSTOLOS, THOMAS J & GAIL P		20,750	11,700	9,050			001-057
				PAGE TOTALS					
				886,290	261,690	624,600	30,000		250.00

ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
1111	LAND	APPEVALE INC		7,800	7,800				001-005
15854	LB	APPEVALE INC		31,350	9,350	22,000		50.00	015-059-029
17401	MH	APRIL,LUCIEN & CHERYL		10,800		10,800			099-10A
1505	LB	ARCHAMBEAULT,PETER & JUDITH H		38,100	10,150	27,950		50.00	005-085-001
1425	LB	ARCHIE,RICHARD E & LINDA A		31,400	8,550	23,850		50.00	012-151-004
468	LB	ARNEIL,THOMAS F & JOSEPHINE J		26,400	3,350	23,050		50.00	010-092
27	LB	ARQUETTE,EARL & GLADYS		57,900	20,550	37,350			001-011
29	ERR	ARQUETTE,EARL & GLADYS							002-064
17247	MH	ASHBY,DALE		7,550		7,550		50.00	009-008-A16
618	LB	ASPINWALL, WESLEY & BARBARA		31,300	6,950	24,350			015-044
1489	LB	ATTIGIAN,WALTER S JR & MARY E		28,850	6,600	22,250			015-059-008
31	LB	ATKINSON,HAROLD W & SALMA M		44,800	16,000	28,800	10,000 E		010-058
17332	MH	AUCDIN,MILORED		11,200		11,000			009-008-A24
1339	BLOG	AVALLON,ALRED A & LOIS J		4,500		4,500			007-001
34	LB	AVERTILL,ARTHUR R SR		28,450	15,550	12,900			002-017
35	LB	AVERTILL,RICHARD A		31,400	6,500	24,900			002-016
14284	LB	AYLES,RICHARD A & DARLENE E		17,100	4,050	13,050		50.00	012-057-018
17404	MH	BAIL,PHILIPPE J & ROSE H		12,450		12,450			009-008-C12
449	LB	BAILEY,ROBERT J & ADRIA L		23,150	5,750	17,400			009-153
42	CLB	BAIRD & KAMIN		74,900		62,450			002-074
460	LB	BAKER,WILLIS A		32,150	5,950	26,200			009-004
17309	LB	BALASUBRAMANIAN,CHANDRAN		30,4250	6,600	23,850			009-130
1503	LB	BALDDR,GREGORY A & MARGARET T		41,950	8,100	32,950			003-034-001
661	LB	BALL,JOHN P & MARGARET P		36,4250	9,050	27,400			002-101
1400	LB	BALL,MERRITT R & SANDRA E		30,4550	7,450	23,000			015-019
14341	LB	BALL,STEVEN W & PATRICIA A		29,4550	7,950	21,700			015-059-002
12072	LB	BAYCROFT,BRUCE M & CYNTHIA F		32,4350	7,300	25,050			015-041
17390	MH	BARAM,JAMES S & MARY E		13,4200		13,200			012-099-08A
17402	MH	BARAM,JAMES S & MARY E		13,4200		13,200			012-099-08A
44	LAND	BARBER,T G		5,120					006-004
1484	LAND	BARBER,THOMAS G		2,100					005-068-A
17388	MH	BASIL,PHILIPPE J & ROSE H		7,000		7,000		50.00	009-008-C12
17396	BLOG	BARKER,MARION		18,050		18,050			007-001
17403	MH	BARNETT,THERESA & RYMA HENRY		8,400		8,400			005-078-02A
1346	BLOG	BARRON,RICHARD I & OLIVE M		32,600	8,500	24,100		50.00	007-001
17334	LB	BARRY,DIANNE P & KENNETH N		14,950	7,550	7,300			014-026-002
1014	LB	BARRY,JOHN C		30,550	7,300	23,250			015-022
1447	LB	BARTLETT,ROBERT A		21,850	3,300	18,550			009-046
47	LB	BASCOM,DAVID S & ELEANOR E		30,800	7,100	23,700			015-049
619	LB	BASTIE,ROBERT E		24,280	7,200	17,080			012-073
1426	LB	BATCHELDER,EDWARD & BEVERLY		19,100	4,850	14,250			013-067
206	LWH	BATYAN,MARK		41,300	7,950	33,350			010-070-001
1534	LB	BAUMHOLSER,ERIC L & KATHERINE A		8,100	8,100				005-005
418	LAND	BAXTER,LINDA D		28,600	7,600	21,000			014-020-007
17055	LB	BEACH,JAMES M & SHIRLEY		78,450	9,000	69,350			001-012
30	LB	BEAN,DANIEL R & KATHLEEN M		6,650	6,650				001-012-001
10813	LAND	BEAN,DANIEL R & KATHLEEN M		26,450	7,650	18,900			014-020-001
17056	LB	BEAN,WARIE D							
PAGE TOTALS				1,183,150	295,470	897,680	25,000	350.00	

ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
1080	LB	BEARD JR, WILLIAM B		25,900	8,550	17,350			005-102
17258	LB	BEARD, WILLIAM B		20,750	14,300	6,450			005-093-002
467	LB	BEARD, WILLIAM B JR		11,900	10,650	1,250			005-101
15793	LB	BEASLEY, BOBBY & PATRICIA		32,650	10,100	22,550			005-070-005
822	CLB	BEATON, NORMAN		18,400	8,100	10,300			012-033
14274	LMH	BEATON, NORMAN		12,300	7,850	4,450			012-033-A
51		LAND BEAUCHESNE & GOODRICH		24,200	24,200				007-020
52	LAND	BEAUCHESNE & GOODRICH		2,100	2,100				005-024
10797	LB	BEAUCHESNE ETAL, MERIC J III		29,300	8,950	20,350			005-037-029
10851	LB	BEAUCHESNE, CATHY M		44,100	6,500	37,600			004-017-011
315	LB	BEAUCHESNE, DALE A & INGRID E		35,300	7,750	27,550			009-115
50	LB	BEAUCHESNE, GILBERT A & JANE P		30,700	9,300	21,400	50.00		007-022
53	LMH	BEAUCHESNE, MARIE		18,950	6,750	12,100			007-024
54	LB	BEAUCHESNE, MERIC SR		19,850	9,050	10,800	19,850 E		007-023
829	LB	BEAUCHESNE, RICHARD G & JANICE		23,400	6,450	16,950			007-007
561	LAND	BECK, RICHARD		7,250	7,250				014-005
14329	LAND	BECK, RICHARD		4,000	4,000				014-026-015
14530	LAND	BECK, RICHARD		4,150	4,150				014-026-016
17323	LB	BECK, RICHARD		28,100	9,200	18,900			014-026-022
17329	LB	BECK, RICHARD		28,000	9,600	18,400			014-026-019
17330	LB	BECK, RICHARD		28,050	9,350	18,700			014-026-020
1472	LB	SEDDIE, WILLIAM P & LORETTA J		40,600	5,050	35,550			005-036
361	CLND	BEECH HILL MOBILE HOMES INC		41,450	41,450				005-039
58	LB	BEERS, CECILE A		19,950	3,350	16,100	10,000 E		009-016-001
1522	LB	BELANGER, RAYMOND D & CAROL S		24,550	4,250	20,300	50.00		009-008
1240	MH	BELCHER, ROBERT		5,900		5,900			007-001
1277	BLDG	BELL & EMERSON		5,700		5,700			001-076
310	LB	BELL, VIRGINIA		27,600	18,200	9,400	4,350 E		009-008
1193	MH	BELLEFEUILLE, JEAN		4,350		4,350			002-009-003
17405	MH	BENNETT, JANICE		10,750		10,750			013-002
1130	LMH	BENNETT, RAYMOND & PATRICIA		12,850	4,600	8,250			007-061-008
17060	LMH	BENOIT, MARK & MILAGROS Y		9,300	7,050	1,950	50.00		001-001
65	MH	BERNARDINI, NORMAN		9,900	5,000	4,900			009-206
69	LB	BERNIER, BERNARDETTE		23,800	6,950	16,850	10,000 E		005-059
76	LB	BERNIER, JEANNE M		30,900	7,100	23,800	15,000 E		009-108
70	LB	BERNIER, JOSEPH C & ANTOINETTE		35,000	8,100	26,900			011-013
71	LB	BERNIER, LEO & PATRICIA		42,200	9,450	32,750	50.00		002-031
72	LB	BERNIER, MARCEL & LINDA		24,000	14,050	9,950			004-017-039
68	LB	BERNIER, MAURICE		24,000	7,400	16,600	50.00		005-078-001
10979	LMH	BERNIER, STEVE W & DENISE P		19,700	6,300	13,400			005-078-002
77	LMH	BERNIER, WILFRED & HELEN		3,500	7,650	12,050			005-078-003
17317	LAND	BERNIER, WILFRED & HELEN		3,700	3,500				005-078-004
17318	LAND	BERNIER, WILFRED & HELEN		3,700	3,500				005-078-003
17319	LAND	BERNIER, WILFRED & HELEN		5,650	5,650				005-078-002
78	LB	BERRY, KENNETH & DOROTHY A		29,650	7,800	21,850	50.00		012-078
537	LB	BERRY, RICHARD J		16,950	5,350	11,600	50.00		002-058
79	LB	BERTOGGI, JOHN E & CHRISTINA L		23,200	3,900	19,400	50.00		009-067
17406	MH	BETTENCOURT, EDWARD P		11,200		11,200	50.00		009-008-825
PAGE TOTALS				1,028,500	370,200	658,300	59,200		450.00

ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERAN'S EXEMPT	MAP & LOT
17331	LB	BICKFORD SR, FREMONT		16,800	7,500	9,300			003-038--001
80	LB	BICKFORD, FREMONT L & SHIRLEY E		32,650	7,650	25,000			001-029
823	LB	BICKFORD, FREMONT L II & SHIRLEY		36,600	23,700	12,900			003-038
81	LB	BILLODEAU, BENJAMIN & ELIZABETH A		36,050	12,550	23,500	50.00		008-025
	LB	BINETTE, MAURICE A		56,800	39,150	17,650			001-035
17337	LAND	BIRCH ROAD TRUST		8,600	8,600				006-023
83	LB	BISHOP, CARROLL		20,500	8,500	12,000	E		013-029
7	LB	BISHOP, HOLLIS W & GERTRUDE E		20,250	4,203	16,050			006-012
17336	LB	BISHOP, LEE D & PHYLLIS		36,250	8,050	28,200			002-101-002
1323	BLDG	BLACKADAR, DONALD		4,900		4,900			007-001
1276	BLDG	BLACKBURN, ALBERT J JR		4,550		4,550			007-001
24	LB	BLAIR, SUSAN E		42,950	12,100	30,850			005-045
698	LB	BLAIS, GAGNE		32,800	7,600	25,200	50.00		012-155
1162	LAND	BLAIS, HENRY		2,000	2,000				014-020
14293	LAND	BLAIS, HENRY		4,150	4,150				014-020-008
14294	LAND	BLAIS, HENRY		3,600	3,600				012-058
606	MH	BLAKE, RICHARD F & KATHLEEN H		29,200	8,300	20,900			007-001
1253	BLDG	BLAKEMORE & YOUNG		6,200		6,200			009-026
1185	LB	BLANCHARD, EARL E & JOYCE A		20,600	7,950	12,650			005-070-029
17273	LB	BLANCHETTE, CINDI SIEGEL		36,100	10,600	25,500			002-012-010
1428	LB	BLANEY, NEAL & LORRAINE		40,450	8,600	31,850	50.00		001-087
1377	LB	BLACK, ANDREW M & HARVEY A		18,630	15,580	3,050			012-109
55	LB	BLOMGREN, ROBERT & TERESA A		25,050	10,100	14,950			012-099-005
17358	MH	BODENDORF & GARDNER		12,450	12,450		50.00		007-038
394	LB	BODGE, RAYMOND G & GAIL A		42,000	11,400	30,600			005-084-001
P0037	ERR	BOGAN, JONATHAN		60,800	23,350	37,450			005-095-001
1075	LB	BOISVERT, ROBERT A & JUDITH M		51,100	8,100	43,000			009-204
88	LB	BOLDUC, CAROL E		3,700	2,650	1,050			011-002
90	LAND	BONNEFANT, JOHN G & LILLIAN		21,550		18,900	10,000 E		007-001
89	LB	BONNEFANT, JOHN G & LILLIAN		6,050		6,050			012-040
1260	BLDG	BONITT, FRANK R		28,950	8,000	20,950	50.00		012-057-003
15821	LB	BORKOMSKI, JOHN R & HERMANSE		10,450	5,600	4,850			012-106
91	LB	BOSLEY ET AL, MILFRED J		5,950	5,950				006-019
95	LAND	BOSTON & MAINE RAILROAD		29,200	7,250	21,950			015-045
96	LAND	BOUCHER, MARK L & LAURA A		34,250	8,850	25,400			005-070-024
617	LB	BOUCHER, MARK L & LAURA A		16,000	8,750	7,250	10,000 E		012-062
15805	LB	BOUCHIE, JOSEPH F & MURIEL L		14,500	6,250	8,250	10,000 E		009-827
87	LMH	BOUDREAU, VIRGINIA		18,900		18,900	8,900 E		009-008
98	LB	BOURDON, HELEN		23,650	7,500	16,150			004-007-001
1194	MH	BOUTILLIER, GERTRUDE L		5,800	5,800				013-056
1146	LB	BOUTIN & MACFARLAND		18,350	5,950	12,400			010-057
10783	LAND	BOWEN, DEBORAH		33,250	5,600	27,650			002-025
244	LB	BOWLER, MARC A & LAURA M		31,650	9,350	22,300	50.00		005-070-034
827	LB	BOWLES, EDWARD R & PAMELA J		32,450	8,000	24,450			007-044
103	LB	BOWLES, HAROLD M & MARY MILDRED		29,900	7,950	21,950			
103	LB	BOYNTON, ERNEST J & MURIEL N		36,750	16,900	19,850	700 M		
15795	LB	BOYNTON, JAMES R & LINDA D							
544	LB	BOZEK, LAWRENCE							
				PAGE TOTALS	393,330	703,800	74,600	350.00	
				1,097,130					



ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
10821	LB	BRADLEY, EDWARD H & DONNA C		17,400	8,200	9,200			012-001-001
1303	BLOG	BRADY, ADELENE L		3,900		3,900			007-001
1272	BLOG	BRADY, JERE		5,600		5,600			007-001
106	LB	BRADY, BERTHA		15,100		10,950	15,100 E		010-099
519	LB	BRADLEY, CAROL A		17,000	4,150	8,500			002-033
107	LB	BRADLEY, DAVID F & MARY L		10,000	8,500	2,950			012-070
108	MH	BRADLEY, JAMES & NANCY		6,450		6,450			009-101
10791	LB	BRABILLIA, MARK A		34,300	8,300	26,000			005-037-021
10847	LB	BRANSCOMB, KATHLEEN M		28,000	6,060	21,400			004-017-007
705	LB	BRENNICK, JACK		91,100	16,060	41,400			003-027
110	CLB	BREWITT FUNERAL SERVICE INC		1,360	15,900	75,300			010-048
109	LAND	BREWITT, ANN BRADLEY		6,800	1,360	6,800			001-007
1300	BLOG	BRENSTER, MARILYN M		32,400		23,350		50.00	015-060-006
10787	LB	BRIDEAU, PAUL J & CATHERINE M		8,200	9,050	8,200			007-001
1363	BLOG	BRIERLEY, MISS G ELIZABETH		9,050		9,050			007-001
1254	BLOG	BRIERLEY, R. EDWARD & MARY C		5,950		5,950			007-001
1327	BLOG	BRIERLY, THEODORE N & EDITH D		5,850		5,850			009-008
14344	MH	BRONSKI, JACK		36,200	12,350	23,850			002-094
564	LB	BRONSDON, GEORGE E & SHIRLEY A		59,950	10,450	49,500			010-011
17320	LB	BROOKS, DEBORAH A		21,100	5,000	16,100		50.00	013-031
111	LB	BROOKS, EMILE R & GOLDIE		1,950	1,950				012-057-011
14279	LAND	BROOKS, JESSE P		1,700	1,700				012-057-019
14285	LAND	BROOKS, JESSE P		1,750	1,750				012-057-020
14286	LAND	BROOKS, JESSE P		2,650	2,650				012-057-021
14287	LAND	BROOKS, JESSE P		27,200	9,800	17,400			009-102
252	LB	BROWN, HEITZ		17,100	8,950	8,150	15,000 E		005-053
114	LB	BROWN, DAISY L		32,800	7,300	25,500			012-084-B
910	LB	BROWN, DENNIS G & SANDRA L		24,150	7,550	16,600			012-060
656	CLB	BROWN, DWIGHT W		44,000	13,500	30,500			010-031
115	MH	BROWN, ERNEST		12,450		12,450		50.00	009-008-A21
17047	LB	BROWN, FRED M		32,950	6,750	26,200			001-006-001
1430	LB	BROWN, G. PAGE JR & MARY F		770	770				007-058
778	LAND	BROWN, GEORGE & MARGUERITE		29,400	17,050	12,350			001-046
413	LB	BROWN, H. ROSCOE		12,100	5,500	6,600	10,000 E		012-091
983	MH	BROWN, LEON A & LORRAINE N		26,600		20,950			009-058
119	LB	BROWN, MATILDA		12,700	12,300	400			001-043
120	LB	BROWN, MATILDA		39,250	29,450	9,800			001-040
122	LB	BROWN, NATALIE H		31,350	7,050	24,300			010-032
745	LB	BROWN, PAUL H & LORI A		19,550	4,250	15,300			013-042-A
116	LB	BROWN, ROLAND C & LURAINA		24,600	7,350	17,250			008-022
123	MH	BROWN, ROLAND C & KATHLEEN M		10,950	6,700	4,250			005-057
19857	LB	BROWN, SCOTT & ELIZABETH		30,200	9,050	21,150			005-070-004
126	LB	BROWNE, ROBERT C & MARILYNN		18,750	8,000	10,750			007-017
125	LB	BROWNE, ROBERT C JR & KAREN		36,300	5,900	30,500			009-178
10796	LB	BRUNELLE, ROGER J & RUTH J		29,400	8,400	21,000		700.00	005-037-027
128	LB	BRUNG, MARCEL & MARTHA		17,320	5,670	11,650		50.00	007-052
129	LMH	BRUND, TIMOTHY & BERTHA		39,950	9,050	30,900			002-011-001
PAGE TOTALS					316,810	734,250	40,100	950.00	

PROPERTY VALUATION AUDIT LISTING - EPPING, NEW HAMPSHIRE  
OCTOBER 28, 1985

ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERAN'S EXEMPT	MAP & LOT
10864	LB	9RYER & FENNELLY	27,550		6,600	20,950		50.00	004-017-024
971	LB	BUCKLEY, RICHARD F & SUSAN J	33,950		12,500	21,450			011-035
1163	LMH	BULLOCK, THOMAS & BETH	11,150		7,800	3,350			006-015
1010	LB	BUNNELL, DAVID C	24,600		5,450	19,150			009-172
10776	LAND	BURBANK, DANIEL W & BARBARA E	2,750		2,750				003-034-002
262	LB	BURGESS, ARTHUR J	33,850		8,950	24,900			012-068
10833	LB	BURGESS, ARTHUR J	27,000		8,200	18,800			012-108-003
131	LB	BURGDYNE, JOHN F & BARBARA	10,150		3,750	6,400		50.00	011-039
134	LB	BURHOE, BERNICE & FREEMAN	26,150		6,800	19,650	10,000 E	50.00	010-059
135	LB	BURLEIGH, DONALD F & SHIRLEY R	3,260		3,260				002-001
137	CULD	BURLEY FAMILY TRUST, J C & R M	3,320		3,320				003-025
138	CULD	BURLEY FAMILY TRUST, J C & R M	7,980		7,980				003-037
139	CULD	BURLEY FAMILY TRUST, J C & R M	45,530		13,530	32,000			003-016
140	CULD	BURLEY FAMILY TRUST, J C & R M	89,180		16,830	72,350			003-016-A
141	CULD	BURLEY FAMILY TRUST, J C & R M	440		440				003-035
136	CULD	BURLEY JR FAMILY TRUST, HARRY B	20,400		8,250	12,150			003-020
17327	LB	BURTON, IRVING C & LENDRA B	14,600		3,200	11,400			012-072
17449	LB	BURTON, PAYMOND J & BETTY J	54,150		28,250	25,900		50.00	009-158
144	LB	BURTT, M EDWARD & ANN	3,500		3,500				002-044
145	LAND	BURTT, M EDWARD & ANN	34,900		34,900				002-048
146	LB	BUSWELL, HEIRS OF GEORGE	28,700		13,100	15,600	10,000 E	50.00	002-045
143	LB	BUTLER, GUY W & LENDRA A	9,550		11,150	9,550			003-024
1213	LB	BUXTON & MILBURY	42,000		10,000	30,850			009-008-010
871	LB	BUXTON, ANTHONY P	10,000		10,000				005-011
1524	LAND	BUXTON, PATRICIA A	36,000		15,200	20,800			003-033
147	CLB	BYRNE, DIANE	56,830		7,080	49,750			011-054
142	LB	BYRNE, HAROLD L & PATRICIA	18,000		7,350	10,650			001-016
247	LB	C & M REAL ESTATE TRUST	103,760		27,860	75,900			013-041
846	LB	C & M REAL ESTATE TRUST							008-003
848	LAND	CAGGIANO, DIANNE & THOMAS	3,550		8,500	3,550			009-003
1308	BLOG	CALLDERONE & SMITH	20,400		11,900				007-001
14288	LBH	CALLAHAN, KEVIN D & GRACE A	22,100		18,150				002-011-002
151	LB	CALLAWAY, WILLIAM A & BEATRICE L	55,350		9,550				010-033
150	LB	CAMP, FRANK JR	26,100		9,250	45,800		50.00	005-050
786	LB	CAMP, WILLIAM P & DEBORAH M	26,250		10,050	16,850			013-058
152	LB	CAMPBELL, HARRY & EVELYN	25,900		12,250	14,200			005-060
153	LB	CANTWELL, WILLIAM & RENE D	28,950		9,600	13,750		50.00	013-075
17447	LB	CARANO, JEFF L	36,150		7,700	28,450			013-040-001
14290	LB	CARAWAY HEIRS, LAURENCE	1,000		3,850	19,050			015-059-003
777	LBH	CARAWAY, WYATT	7,650		7,650	8,150			012-004
92	LAND	CARBONE, DANIEL F & CYNTHIA A	27,050		7,550	19,500			012-003
10786	BLOG	CAREY, NAURICE	7,150		7,150				005-061-003
1380	LB	CARLETON, THOMAS J & ANNE MARIE	28,800		4,600	24,200			007-001
156	BLOG	CARLSON, MISS HURIEL P	4,400		8,350	4,400			011-025
1271	LB	CARLSON, RAGNAR W	3,400		4,600	25,050		50.00	007-001
157	LB	CARLSON, RAGNAR W	7,650		7,650				012-016
158	LAND	CARPENTER, ROYCE	10,800		394,400	10,800	10,000 E		012-025
15879	MH		1,166,800			772,400	40,000		002-009-018
PAGE TOTALS					394,400	772,400	40,000	400.00	

ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
112	LB	CARSLAW, ANDREW & MARGARET M		43,550	7,000	36,550			013-030
1528	BH	CARTER, HARVARD		33,750	9,650	24,100		50.00	005-048
15833	MH	CARTER, HARVARD		4,400		4,400			005-048
17315	MH	CARTER, HERBERT		13,950		13,950		50.00	009-008-0C8
592	LB	CARTER, WILLIAM Y		24,450		18,200			002-079
854	LB	CARTY & CARTER		13,250	6,250	7,000		50.00	012-146
15799	LB	CASSTOV, TIMOTHY C & JANICE P		44,900	8,600	36,300			005-070-030
736	LB	CASSTOV, ALBERT J & JOANN		31,900	17,900	14,000			012-076
14295	LAND	CASTLE, DAVID A & KATHLEEN A		31,100	3,100	15,500			003-022-002
165	LB	CASTLE, DAVID A & KATHLEEN A		22,250	6,750	15,500			009-116
12013	LB	CASTLE, HARRY E & ARLETHA		25,600	7,350	18,250		50.00	003-022-001
14296	LAND	CASTLE, HARRY E & ARLETHA		7,250	7,250			50.00	003-022-003
10875	LB	CASTOR, GORDON E JR & SHARON A		28,100	7,150	20,950			004-017-035
17321	MH	CAVANAUGH, ILENE		10,150		10,150		50.00	009-008-C29
172	LB	CELENTANO, JOHN & BARBARA		8,700	8,600	100			001-077
15956	LB	CHADOT, MARC J & JANET C		26,900	7,150	19,750			013-059-031
174	LB	CHAFFEE, MELVIN E & BARBARA A		65,000	19,150	45,850		50.00	002-093
1441	LB	CHAFFEE, PAMELA J		12,550	7,150	5,400			001-006-002
177	LB	CHANDLER, MILTON H & BEVERLY M		14,800	4,100	10,700	10,000 E		005-050
46	LAND	CHANNELL, WILLIAM G & KATHLEEN E		5,900	5,900				012-013
178	LB	CHAPLIN, HOWARD F		22,250	7,900	14,350		50.00	009-104
936	LB	CHAPMAN, BEATRICE		25,400	5,350	20,050			011-045
179	LB	CHAPMAN, DONALD E & EUNICE		25,300	5,350	19,950			009-083
15851	LB	CHARON, MURIEL B		33,200	8,050	25,150			015-059-026
183	LAND	CHASE HEIRS, KENDALL		56,180	22,780	33,400		50.00	001-033
184	LB	CHASE HEIRS, KENDALL		51,310	14,310	37,000			001-026
181	LB	CHASE, JACK W & NANCY B		10,500					003-032
182	LAND	CHASE, JACK W & NANCY B							003-031
185	LAND	CHENEY EAST CORPORATION		10,500					009-208
1334	BLOG	CHISHOLM, EDITH C		5,550		5,550			007-001
406	LB	CHU, KENNETH & NANCY J		26,250	5,600	20,650		50.00	013-052
1151	LB	CHURCH SR, FREDERICK L		20,900	5,550	15,350		50.00	010-081
186	LB	CHURCHILL, LINDA L		17,750	7,250	10,500			002-085
188	LB	CLAPP, DAVID & CAROL		10,560	10,560				002-075
647	LB	CLAPP, DAVID L & CAROL H		28,000	6,500	16,500			009-048
613	LB	CLARK, GEORGE L & KATHLEEN M		23,000	6,800	21,200		50.00	015-016
739	LB	CLARK, RICHARD H JR		30,810	7,360	23,450		50.00	002-037
192	LB	CLARKE, JOHN J JR & LINDA I		14,600	11,250	3,350			012-037
101	LB	CLARKE, LINDA & JOHN		70,100	12,450	57,650			004-008-004
17322	LB	CLARKE, LINDA & JOHN		23,500	6,400	17,100			004-004-00A
194	LB	CLAXTON, RICHARD J & ELIZABETH C		30,000	9,650	20,350			002-049
195	LB	CLEARY, LAURENCE J & LINDA J		34,500	7,800	26,700			004-005
196	LB	CLEMENT, JOHN B		12,700	8,100	4,600			012-114
197	LB	CLEMENT, JOSEPH H & CONSTANCE		24,550	7,950	16,600		50.00	012-115
319	LAND	CLIFFORD, E JAMES		6,400	8,800			50.00	012-121
1333	BLOG	CLINTON, EILEEN H		6,400					007-001
1359	BLOG	CLINTON, EILEEN H		7,450					007-001
56	LB	CLOUGH, EDWARD J & ROSALIE J		38,700	8,100	30,600		50.00	009-080
PAGE TOTALS				1,098,710	341,910	756,800	10,000	850.00	



ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
201	LB	CLOUGH,JEFFREY C & JANICE M		28,900	12,150	16,750			012-153
427	LB	CLOUGH,RICHARD & ELEANOR		29,100	10,200	18,900			014-002
202	LB	CLOUTIER,GENEVIEVE & ANNE		31,600	4,650	26,950			009-075
2	LB	CLOUTIER,WILFRED		2,160	2,160				012-039
203	LB	CLOUTIER,WILFRED		7,750	7,750				009-119
204	LAND	CLOUTIER,WILFRED		32,000	32,000				009-001
205	LAND	CLOUTIER,WILFRED		5,500	5,500				005-014
234	LAND	CLOUTIER,WILFRED		700	700				005-013
271	LB	CLOUTIER,WILFRED		19,200	7,200	12,200			009-009
932	LB	CLOUTIER,WILFRED		4,800	1,750	3,050			009-002
1186	LAND	CLOUTIER,WILFRED		950	850				001-031
1442	LAND	CLOUTIER,WILFRED		900	900			50.00	005-004
207	LB	CLOUTIER,WILFRED & MARY		38,100	3,400	34,700			009-032
1189	CLB	CLOUTIER,WILFRED & MARY		320,950	313,150	7,800			009-008
1199	MH	COATES,ROBERT		16,350		6,350			009-008
208	LB	COBURN,ROBERT C & ALICE E		13,750	8,700	5,050		50.00	012-066
84	LB	COFFEY,ARTHUR L JR		28,300	7,500	20,700		50.00	013-003
209	LAND	COFFIN,CHARLOTTE W		5,400	5,400				005-074
211	LB	COFFIN,CHARLOTTE W		59,900	19,200	40,700			005-084
761	LB	COLA,JOHN J & KIMBERLY		29,650	7,350	22,300			015-060-004
1195	MH	COLBY,GEORGE W		13,500		13,500	13,500 E		009-008
216	LB	COLEMAN DIL CO		43,100	13,400	29,700			011-035
1451	LB	COLEMAN-FALGAN, SHERYL A		35,100	7,000	28,100			002-012-005
217	LB	COLLINS,ALLAN		33,400	10,500	22,900			007-014
218	MH	COLLINS,EVERLY		4,400		4,400			007-014
945	LB	COLLINS,BRUCE & THERESA		16,600	6,250	10,350		50.00	007-056
219	LB	COLLINS,JOHN S		28,850	7,750	21,100			007-013
1217	MH	COLLINS,R J		7,800		7,800			009-008
1456	LB	COLLINS,ROBERT A & MARY L		29,250	7,450	21,800			012-151-010
220	MH	COLLINS,VIRGINIA		14,200	8,450	5,750			013-039
17314	LB	COMMERCIAL CREDIT CORP		42,000	9,550	32,450	10,000 E		010-080
221	LAND	COMSTOCK,FULLER A JR & ALICE E		6,050	6,050				012-132
17044	CLB	COMTOS,MARTHA & GEORGE		42,550	9,250	33,300			005-095
222	LB	CONGREGATIONAL CHURCH OF EPPING		32,250	14,750	17,300			010-055
223	LB	CONNELLY,HEIRS OF JOHN L S		26,150	6,150	20,000			011-048
224	LB	CONNERS,JOSEPH J		22,650	12,550	10,100			010-083
225	MH	CONNOLLY,MARIA M							013-016
17386	MH	CONROY,ELESIE R		2,100	2,100				012-059-003
781	EXMT	CONSERVATION COMMISSION		2,100					009-125
173	LB	CONSTRASTANO & MAXWELL		26,530	10,280	18,250			001-014
1343	BLOG	CONTI,PHILIP B & RUTH E		9,900		9,900			007-001
953	LB	CONTRASTAND,PETER L		42,950	13,600	29,250			001-073
226	LB	COOK,MARJORIE A		21,150	7,150	14,000			013-061
14348	MH	COOK,WILLIAM H & MARY L		5,300		4,300			005-039
1310	BLOG	COPITHORNE,CAROL L		11,400		11,400			007-001
17264	MH	COREY,WALTER		36,000	8,900	27,100		50.00	009-008
1443	LB	CORSETTI,BRUCE D & MARY D		55,800	18,950	36,950			005-020
17250	LB	COSTA,GILBERT M & NATALIE M							003-045-001
PAGE TOTALS				1,260,890	630,390	630,500	23,500	300.00	

ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
1408	LB	CJTE,DAVID S & PAMELA J		29,400	6,500	22,900			005-088
1506	MH	COTE,EDWARD		19,100	7,450	11,650		50.00	002-061-001
228	LH	COTE,GERARD		18,650	12,650	6,000			005-037
229	LB	COTE,LIONEL J & IRENE R		30,500	9,800	20,700		50.00	005-007
230	LH	COTE,LIONEL J & IRENE R		1,220	1,220				001-019
237	MH	COTE,REGINA		10,200		10,200	10,000 E		005-034
1461	LAND	COTE,ROBERT W & JOELLYN		5,900	5,900				005-034-052
14320	LB	COTTRELL,LAWRENCE E & ANN E		29,000	8,450	20,550			014-026-001
14275	LAND	COUNTY,WILLIAM J & BRENDA B		2,300	2,300				012-057-005
17313	LAND	CUNTEY,WILLIAM J & BRENDA B		3,250	3,250				012-057-004
17466	LAND	COURAGE,JOHN D & RENEE B		1,350	1,350				015-055
240	LB	COURTMANCHE,ROBERT & ELAINE		19,050	4,050	15,000		50.00	010-095
10858	LB	COOPER,JOHN E & DARLENE A		27,250	6,800	20,450			004-017-018
10900	LAND	COWDERY,JAMES C & HARRIET W		7,450	7,450				005-037-032
14318	LB	COWDREY,MARK L		34,250	10,550	23,700			014-026-011
1394	LB	CRAMER,SUSAN		28,150	6,850	19,300		50.00	015-033
243	LB	CRAMER,SUSAN		18,650	5,850	12,800			002-095
1304	BLOG	CRANE,REV PHILIP		4,850		4,850			007-001
17312	LB	CRANDR,LAWRENCE E JR & CHRISTNE C		33,150	9,350	23,800			009-134
1235	LB	CRAWN,CLETON & SANDRA R		35,150	10,150	25,000		50.00	012-095
15823	LB	CROCHETIERE,EUGENE R & DONNA T		28,050	8,300	19,750			015-059-025
828	LAND	CROCKER,STEPHEN S		7,350	7,350				012-014
17441	MH	CROOK,MH & MRS		14,400		14,400			009-008-C14
808	LB	CROOK,PETER J & MARJORIE E		25,800	8,100	17,700			013-023
255	LB	CROSBY,BENJAMIN G		29,250	5,350	23,900		50.00	001-059
246	LB	CROTEAU,CHESTER F & NANCY		53,950	16,750	37,200		50.00	007-025
248	LB	CROTTY,JULIA		14,420	5,820	8,600			002-052
249	LAND	CROTTY,JULIA							002-057
250	LAND	CROTTY,JULIA							002-055
1190	MH	CROUCH,ZORA		11,350		11,350	11,350 E		009-008
1278	BLOG	CROWELL,ROBERT & JOAN M		4,700		4,700			007-001
813	CLB	CROWLEY & RYAN		19,100	19,100				002-009
814	MH	CROWLEY & RYAN		7,200		7,200			002-009
1317	BLOG	CULLEN,PAUL & BARBARA		5,050		5,050			007-001
1471	LB	CUMMINGS,THOMAS J & PATRICIA A		33,650	5,850	27,800		50.00	005-030-056
15878	MH	CURRIER,MABEL		11,250		11,250	10,000 E		009-008-024
253	MH	CURRIER,RICHARD M		4,150		4,150			013-039
254	LB	CURRIER,WILLIAM L		16,500	5,650	10,850	5,000 E		012-107
740	LB	CURTIS,KOHLIN L & SHAREN M		26,500	7,650	18,850		50.00	002-036
10862	LB	CURTIS,WILLIAM F		25,750	6,950	18,800			004-017-022
15790	LH	CUSTEAU,ALPHONSE C & IOA B		15,200	5,950	9,250			012-097-010
10855	LB	CUTLER & PIERCE		24,950	6,400	18,550			004-017-015
10855	LB	CY GREGG ASSOCIATES OF EXETER		29,400	22,600	6,800			008-016
213	LAND	CY GREGG ASSOCIATES OF EXETER		1,250	1,250				011-062
17448	LB	CYNEWSKI,BARRY L & PICARO		26,050	2,950	23,100			009-205
694	CLB	DANDS,ARISTOTELIS & VIRGINIA		64,300	24,550	40,350			005-018-001
1316	BLOG	DAVIDSON,BRUCE		2,150		2,150			007-001
1315	BLOG	DAVIDSON,MARK A		2,200		2,200			007-001
PAGE TOTALS				861,340	280,490	580,850	36,350	450.00	

ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
1305	BLDG	DAVIDSON, NAN		3,450		3,450			007-001
1330	BLDG	DAVIDSON, WILLIAM J & JANE F		6,300		6,300			007-001
1382	L 1	DAVIES, LINDA M & COLIN C		36,650	8,800	27,850			015-027
14276	L 1	DAVIS & COLLIER		28,050	7,500	20,550			012-057-007
1306	BLDG	DAVIS, JOHN		9,450		9,450			007-001
1466	LB	DAVIS, MARK & STEPHANIE		29,500	8,700	20,800			005-025-S15
15784	L 3	DAVIS, PITCHARD C & KRISTINE M		25,100	6,150	18,950		50.00	012-097-001
1386	L 3	DAVIS, RICHARD G & VIRGINIA L		40,250	7,300	37,950			015-043
1412	LB	DAWSON, WILLIAM W		29,500	6,250	23,250			005-053-002
554	L 1	DEAN, GEORGE		8,900	4,350	4,550			007-018
588	L 3	DEANGELIS, EDWARD R & MARLA J		13,350	4,250	20,100		50.00	009-016
259	LAND	DEARBORN, ESTELLE		24,050	13,050				010-037
258	L 1	DEARBORN, ESTELLE		35,900	7,350	28,550			010-040
258	L 3	DEARBORN, HELEN		29,850	8,050	21,800		50.00	010-069
260	L 3	DEARBORN, HELEN		36,750	6,600	30,150			015-024
1399	L 1	DEARDORFF, CHARLES F & ANDREA		21,300	16,300	5,000			012-075
1171	L 3	DELAIR JR., WILLIAM J		21,300	16,300	5,000			012-075
738	L 3	DELOME, DIANE M		20,150	7,750	12,400			013-070
652	L 3	DELP, DANA C & BETH		34,700	12,950	21,750			009-186
776	L 3	DELP, DANA L & BETH A		29,900	7,200	22,700			009-084
1131	L 3	DELP, DANA L & BETH A		20,150	2,300	17,850			009-139
1427	L 3	DEMATTEO, DONALD R & MARILYN H		26,750	6,500	20,250			005-089
929	MH	DEMBER, RUTH E		6,500		6,500			013-063
17249	L 3	DEMBER, RUTH E		15,550	12,450	3,100			009-180
265	LAND	DENOCOUR, BERTHA A		6,450	6,450				011-026
685	L 1	DENOCOUR, JOSEPH		21,900	4,250	17,550			012-032
590	L 3	DENOCOUR, NORMAN F & CINDY L		23,100	7,100	18,000			004-017-014
10854	L 3	DENVER, MICHAEL R & TAMMY L		27,950	6,500	21,450			013-035
266	L 3	DENVU, ROBERT W & AGNES		19,850	7,350	12,500			005-031
232	L 3	DENVU, ROBERT W & JUDY M		40,850	8,700	32,150		50.00	014-017-001
17384	L 1	DENVU, WARREN S & EARL		17,350	6,950	10,500			012-108-005
10835	L 3	DEON, RICHARD & DONNA H		28,550	7,950	20,600			015-059-012
15830	L 3	DEPUY, LINDA R		21,700	7,950	13,750			014-026-006
15859	L 3	DERRICO, GARY M & REBECCA		27,900	8,050	19,850			012-002
12080	L 3	DESHAIS, GERALD & LAURI		25,650	15,950	9,800			010-101
155	CL 3	DES JARDINS, ALBED J & CONSTANCE		78,900	14,250	64,650			015-063
264	L 3	DES JARDINS, ALFRED & MARJORIE		30,000	7,350	22,650		50.00	005-060
264	L 3	DES JARDINS, ARTHUR J		12,400	3,250	9,550		50.00	009-103
270	L 3	DES JARDINS, ERNEST & JOAN		29,700	9,500	20,100			002-024
272	L 3	DESROCHES, BARBARA		50,400	15,100	35,300			005-070-028
15801	L 3	DESSOUSTERS, DANIEL M & JANET T		8,050	6,900	1,150			005-040
360	L 3	DETEFANO, ROBERT A & AGNES G		38,200	8,800	29,400			009-082
382	L 3	DEVINE, PHILIP J		23,500	3,350	20,150		50.00	009-008
17266	MH	DEVLIN, RERNARD		10,900		10,900			006-017
276	LAND	DEVLIN, EDWARD L & MARGARET R		2,150	2,150				006-009
277	LAND	DEVLIN, EDWARD L & MARGARET R		1,950	1,950				002-002
1052	L 1	DEXTON, BALUKONIS		21,050	8,750	12,300			012-123
280	L 3	DIAO, PETER J & VERA		26,500	15,900	10,600		50.00	012-123
783	L 3	DICHIRICO, DANIEL E & LINDA C		24,300	9,300	15,000			007-015
PAGE TOTALS				1,153,800	347,650	806,150	71,220	450.00	

PROPERTY VALUATION AUDIT LISTING - EPPING, NE4 HAMPSHIRE  
OCTOBER 28, 1985

ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
1733R	MH	DICKENS, CYNTHIA		12,600		12,600			012-099-002
737	LB	DICKENS, MICHAEL L & JUDITH M		20,100	6,000	14,100			010-021
1744S	MH	DICKENS, MR & MRS		13,850		13,850			012-099-04A
63	LB	DION, ROMEO J & JEANNETTE G		30,450	8,100	22,350		50.00	012-085
754	LA	DIONNE, CATHERINE		22,150	9,100	13,050			010-088
286	LB	DIONNE, HENRY A & BLANCHE		19,150	7,850	11,300		50.00	009-101
287	LB	DIONNE, LEOPOLD P		22,750	5,250	17,500		50.00	011-015
288	LB	DIONNE, PHILIP T & ADA & DANIAL W		21,850	6,300	15,550			011-006
283	LB	DIONNE, ROLAND		36,200	3,000	33,200		50.00	010-041
290	LB	DIONNE, STANLEY		21,950	5,800	16,050			012-150
291	LB	DISTEFANO, CONSTANCE		1,800	1,200	600			012-120
252	LB	DIVER, DOUGLAS N		3,550	3,550				012-057-017
14283	LB	DIVVER, EDWARD L & SANORA M		29,600	8,200	21,400		50.00	001-081
1135	LB	DOCKHAM, DALE E & JACQUELINE M		36,300	9,350	27,450			005-021-512
1473	LA	DODGE, ALBERT F		53,950	20,550	33,400			009-155
293	LB	DODGE, ALBERT F		14,100	10,250	3,850			009-156
433	LAND	DODGE, CHARLES		10,700		10,700		50.00	009-008
17277	MH	DODGE, ROBERT K & IRENE		27,400	4,800	22,600			009-038
295	LB	DOLLARD, ANNA		2,710		2,710			001-041
17424	MH	DOLLARD, JOHN P & BETTY JANE		42,000	12,000	29,900			005-070-021
1580R	LB	DONBROSKI, ROBIN LEE & BARBARA L		7,250	6,150	1,100			007-034
298	LB	DONAHUE, JOHN F & ROSE E		35,650	10,400	25,250	10,000 E		007-034
299	LB	DONSCHE, FREDERICK W & LOUISE M		25,950	8,150	17,800		50.00	014-006
17274	LWH	DOUCETTE, PATRICIA CAPAZZI		22,150	10,950	11,200			013-009
17420	MH	DOUVILLE, ARTHUR F & LORNA J		13,950		13,950		50.00	009-008-823
302	LB	DOW METS, CARL P		41,800	18,800	23,000			003-039
17423	LAND	DOW METS, CARL P		5,950	5,950				003-012-001
306	LAND	DOW WOODLANDS CORP		2,940	2,940				001-088
307	LAND	DOW WOODLANDS CORP		4,000	4,000				007-041
308	LAND	DOW WOODLANDS CORP		1,200	1,200				006-021-003
309	LAND	DOW WOODLANDS CORP		550	550				006-021-001
1380	LB	DOW, DOUGLAS R & JORDATHY L		33,650	7,850	25,800		50.00	012-151-006
1274	LB	DOW, HENRY B JR & LYDIA G		5,650		5,650			007-001
856	LB	DOWHAN, JAMES P & GILDENA F		19,650	10,550	9,100			012-147
13491	LA	DOWNES, DAVID S & VIRGINIA N		28,250	8,400	19,850			012-086-001
1487A	LA	DOWNE, ROBERT P & CHRISTINE B		30,600	6,600	24,000			004-017-038
14297	MH	DOWNE, EUGENE		6,700		6,700			001-002
313	MH	DOWNING, CLAYTON & WAELINE		48,450	10,650	37,800		50.00	002-095
17339	MH	DOWNING, DAVID		5,700		5,700			001-002
316	LA	DOWNS, HUBERT		19,150	10,400	8,750		50.00	002-065
1420	LA	DOWNS, JOHN M & LUCILLE		31,250	7,850	23,400			012-151-005
14209	LWH	DOW, SUSAN M & FRED A		21,850	6,200	15,650			011-007-001
17421	MH	DOUGILL, WALTER L & FRANCES		10,850		10,850			009-008-A28
17090	LA	DUFF, KEVIN G		28,300	8,500	19,800			005-037-018
430	LB	DUFF, RONALD B & PAULINE		45,950	24,200	21,750			007-070
17773	LB	DUNNIS, DUANE R & LISA L		29,750	8,200	21,550			015-060-001
496	LA	DUNNIS, GEORGE A SR		12,250	6,700	5,550			014-025
PAGE TOTALS				1,019,300	313,590	705,710	10,000	550.00	



ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
17340	L8	DUBOIS, GEORGE A SR		16,300	6,300	10,000			014-025-002
10860	L8	DUCHESNEAU, ROBERT D & ELLIS A		25,200	18,800	18,800			004-017-020
15819	L8	DUDA, NANCY E		7,480	6,400	1,450	50.00		011-044
541	L8	DUDA, STEVEN J & MAUREEN L		25,650	5,200	20,450			011-042
1288	L8	DUDLEY, GILBERT E & BETTIE D		6,050	6,050	6,050			007-001
235	L8	DUFFY, DANIEL T		139,100	13,100	126,000			005-093-001
566	MH	DUFFY, JOHN F & JOAN		14,900	7,250	7,650			009-088
17458	L8	DUFOR, DAVID D & LORETTA J		28,900	12,150	16,750			012-153
495	L8	DUMAS, GUY A & SANDRA C		37,200	8,200	29,000			005-100
320	L8	DUMAS, ROSE M		1,900	1,900	1,900			004-012
17443	L8	DUNCAN, RICHARD H		1,900		5,800			007-001
1287	L8	DUNKAN, ROGER & LOIS		5,800		5,500			007-001
1294	L8	DUNPHY, EDWARD		24,950	19,050	5,900	50.00		005-041
353	L8	DUNPHY, EDWARD D		10,400	4,900	5,500			002-090-A
314	MH	DUNPHY, EDWARD D		28,600	8,600	6,750			005-037-034
10802	L8	DURGIN, BETHANY ANN		6,750		6,750			007-001
1356	L8	DWYER, C. SWETT		6,650		6,650			007-001
1340	L8	DWYER, DAVID A & DOROTHY H		19,900	3,900	15,900			012-006
1013	L8	DWYER, DORIS C		8,150		8,150			007-001
1358	L8	DWYER, THEODORE F & CYNTHIA M		13,600	7,950	5,650			012-059
17246	L8	DWYER, TIMOTHY M & VIVIAN		61,150	10,450	50,700			010-064
607	L8	DYER, CHARLES W & SHARON M		3,450		3,450			007-001
1285	L8	DYER, DONALD S & CHARLOTTE P		35,900	7,050	28,850			004-003
321	L8	DYER, MANFRED JR & NORMA L		11,550	7,000	4,550			014-017-002
17383	L8	DYES, GEORGE & MARY ELLEN		31,450	6,450	25,000	50.00		007-029
279	L8	DYES, HERMAN G & VIRGINIA H		17,850	7,250	10,600			001-045-0A2
328	L8	EAMES, MARIE C		3,350	3,350	3,350			001-45A-001
17362	L8	EAMES, MARIE C		27,300	7,150	20,150			001-082
356	L8	EATON, CHARLES E & BARBARA L		29,300	9,000	20,300	50.00		012-067
323	L8	EBITSON, ROBERT E & ELEANOR D		10,300		10,300			006-013
17243	MH	ECKHARDT, CHARLES & MARY		14,950	6,350	8,600			007-053
324	MH	EDWARDS, ROBERT L & DIANE L		11,750	5,500	6,250			002-028
327	MH	ELLIOTT, DAYTON L & FRED A		32,850	8,450	24,400			005-037-030
10798	L8	ELLIOTT, STEPHEN W & LILLIAN P		25,750	6,550	19,200			009-070
842	L8	ELLIS, RAYMOND H		38,800	9,700	29,100			005-070-011
13449	L8	ELLIS, ROBERT L & JEANETTE S		25,950	6,450	19,500			004-017-037
10877	L8	ELLIS, WM E & MAUREEN M		30,750	12,300	18,450			009-107
326	L8	ELLISON, CORDON K & MINNIE E		14,650	8,400	6,250	10,000 E		012-048
329	L8	EMERSON, ARNOLD F & MARJORIE L		1,580	1,580				002-042
658	L8	EMERSON, DAVID M & GINETTE		5,400		5,400			007-001
1280	CLB	EMERSON, JOHN V		63,700	26,800	36,900			009-020
113	CLB	EMERSON, ROBERT S & JOAN M		740	740				008-025-001
10828	L8	EMISSARIES OF DIVINE LIGHT		1,710	1,710				007-035
163	L8	EMISSARIES OF DIVINE LIGHT		248,780	29,380	219,400			007-028
330	L8	EMISSARIES OF DIVINE LIGHT		760	760				007-031
331	L8	EMISSARIES OF DIVINE LIGHT		2,290	2,290				007-030
332	L8	EMISSARIES OF DIVINE LIGHT		64,200	9,700	54,500			009-192
689	L8	EMISSARIES OF DIVINE LIGHT		1,251,360	305,410	945,950	20,000		200.00
PAGE TOTALS									

ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
17425	CUL	EMISSARIES OF DIVINE LIGHT		3,330					007-028-00A
1419	LB	ENMAN, ROBERT E JR & MARY LOU		28,800	3,330	20,800			005-090
17426	LWH	EPPING BIBLE BAPTIST CHURCH		11,400	8,000	5,350			012-011-003
335	LB	EPPING CONGREGATIONAL CHURCH			6,050				010-079
334	LB	EPPING CONGREGATIONAL CHURCH INC		13,300					009-191
340	LB	EPPING FIRE STATION			13,300				009-133
796	EXMT	EPPING HISTORICAL SOCIETY		16,500	2,900	13,600			009-136
301	CUL	EPPING LAND PARTNERS		4,040	4,040				003-012
341	LB	EPPING LIBRARY							009-132
714	LAND	EPPING PROPERTY TRUST		15,050	15,050				002-007
342	LB	EPPING SCHOOL DISTRICT							010-020
343	LB	EPPING SCHOOL DISTRICT							009-043
256	LAND	EPPING, TOWN OF							009-135
343	LB	EPPING, TOWN OF							005-019
344	LAND	EPPING, TOWN OF							010-051
345	LAND	EPPING, TOWN OF							009-126
346	LAND	EPPING, TOWN OF							014-033
347	LA	EPPING, TOWN OF							005-086
348	LAND	EPPING, TOWN OF							009-131
349	LB	EPPING, TOWN OF							005-047
350	LAND	EPPING, TOWN OF							004-025
1000	TOWN	EPPING, TOWN OF							009-138
1132	LB	ERICKSON, BLAKE L & GAIL A		25,300	6,500	18,800	50.00		004-017-001
10841	LAND	ERLANDSON & PIERCE		5,500	5,500				005-034-002
14310	LAND	ERLANDSON & PIERCE		7,700	7,700				009-034-004
16312	LAND	ERLANDSON & PIERCE		6,300	6,300				005-034-003
16347	LB	ERNEST, ROBERT G & HELENA		26,000	7,100	18,900			012-077
1186	LB	ESTER, J PHILIP & PRISCILLA J		35,450	8,800	26,850			010-036
352	LB	EVANS ET AL, HOWARD		26,550	10,450	16,100			002-047
357	LAND	EVANS ET AL, HOWARD		2,850	2,850				002-046
356	LA	EVANS ET AL, HOWARD A		42,200	14,200	28,000	50.00		007-046
15820	LA	FALLON, FREDERICK H JP & KAREN		35,500	8,600	26,900			005-070-009
1205	PH	FANOMARY		11,200		11,200	11,200 E		009-008
17419	LB	FARFORTH, & PARSONS		13,800		13,800			005-078-04 A
379	LB	FARNSWORTH, MARK F & MARILYN L		18,750	12,950	5,800			003-041
17343	LB	FAUCI, ROBERT C & NANCY A		17,650	3,400	14,250			002-040-001
1467	LB	FAUCI, ROBERT C & NANCY A		30,150	7,900	22,250			005-028-058
381	LB	FECTEAU, LIONEL & MARY		36,800	15,050	21,750			010-077
383	LB	FECTEAU, LIONEL & MARY		45,950	4,300	41,650	50.00		009-176
720	LAN	FECTEAU, LIONEL & MARY S		5,750	5,750				009-182
384	LA	FECTEAU, LIONEL S & MARY S		15,550	2,350	12,700			005-003
385	MH	FECTEAU, LIONEL S & MARY S		19,450	7,500	11,950			009-173
569	LB	FECTEAU, LIONEL S & MARY S		38,550	8,450	30,100			011-027
441	LAN	FECTEAU, MICHAEL J & NANCY L		56,200	10,100	46,100			011-027-002
17427	LAN	FECTEAU, MICHAEL J & NANCY L		1,600	1,600				011-027-001
17428	LAND	FECTEAU, MICHAEL J & NANCY L		850	850				009-174
387	LB	FECTEAU, THOMAS W & YVONNE		37,000	13,550	23,450	50.00		009-181
389	LB	FECTEAU, THOMAS W & YVONNE		14,250	5,300	8,950			
PAGE TOTALS				669,270	229,920	439,350	11,200	200.00	

ACCOUNT ND.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
127	MH	FENSTERMAKER, GROVER		1,950		1,950			014-009
390	MH	FENSTERMAKER, GROVER		26,900	11,350	15,550		50.00	014-009
391	MH	FENSTERMAKER, JERRY & PATRICIA		18,450	7,850	10,600		50.00	014-007
15792	LAND	FERLAND, RICHARD L		1,950	1,950				005-070-010
15796	LAND	FERLAND, RICHARD L		2,750	2,750				005-070-033
15807	LAND	FERLAND, RICHARD L		2,100	2,100				005-070-022
17430	LAND	FERLAND, RICHARD L		1,850	1,950				005-070-018
392	LAND	FERNALED ET AL & JEAN B		8,500	8,500				002-043
393	L8	FERREIRA, ROY G & NATALIE		113,750	52,200	61,550			012-043
1511	L8	FICKETT, ROBERT K & CLAIRE M		38,600	10,150	28,450			005-083-001
395	LAND	FIELD, ALBERT E & MARGURITE T		7,350	7,350				007-002
14278	LAND	FIELING, PAUL & BETTY		2,350	2,350				012-057-009
10853	LAND	FINAN, DOUGLAS A & SALLY A		27,950	6,600	20,950			004-017-013
12866	BLDG	FINLAYSON, RICHARD		5,350		5,350			007-001
396	L8	FINNEMORE, JANE		26,750	7,850	21,900			014-026-007
14321	L8	FISHER, ALBA E & ANY L		29,900	14,350	15,050			009-089
17400	L8	FISHER, CLARE J		29,800	5,950	23,850		50.00	002-011
17429	MH	FISHER, RICHARD		13,200		13,200			012-099-07A
1360	BLDG	FITCH, ARTHUR V & ANITA		6,100		6,100			007-001
1355	BLDG	FITZNEVER, DENNIS J		5,350		5,350			007-001
10836	L8	FLAGG, LEWIS W JR & PHYLLIS L		26,050	5,450	20,600			012-108-006
397	L8	FLAHERTY, JAMES A & BARBARA M		36,100	11,500	24,600			001-027
1202	BLDG	FLIGHT, ROY E & A MAUDE		13,750		13,750			009-008
1284	BLDG	FLOYD, HAZEL B & JAMES L		7,750		7,750			007-001
1351	L8	FOLEY, JOSEPH M & LINDA		7,750		7,750			007-001
959	L8	FOLEY, STEPHEN & ALICE		45,050	9,150	35,900			005-071
17281	MH	FOLLANSBEE, DAVID B & CATHY L		12,500	7,950	12,500			009-008
1379	L8	FOLLANSBEE, DAVID B & CATHY L		32,250	4,020	24,400			012-151-007
401	LAND	FOLSOM, DAVID		4,020		4,020			014-024
398	LAND	FOLSOM, NEAL C		1,800	1,800				015-012
1226	MH	FONTAINE, SHIRLEY A		7,050		7,050		50.00	009-008-0A1
1520	L8	FOOTE, JOHN E & RITA L		25,400	6,100	19,100			005-054-003
15831	L8	FORAND, ROGER F & DIANE L		27,200	7,450	19,750			015-059-013
403	L8	FORBES, ERMYN H & NANCY S		31,010	17,160	13,850			001-048
405	MH	FORBES, ERMYN H & NANCY S		4,950		4,950			001-048
12081	LAND	FORCIER, DOROTHY		5,350	5,350				003-001-8
1318	BLDG	FORREST & LAWRENCE		7,250		7,250			007-001
407	L8	FORREST, RUTH L		20,600	18,900	1,700			002-083
17344	MH	FORSYTHE, DOUGLAS		16,400		16,400			009-008-015
853	L8	FORTIN, LINDA		26,400	6,200	20,200			012-149-001
408	L8	FORTIN, PETER A & MARIE A		21,400	9,450	11,950			013-008
409	L8	FORTIN, RONALD E SR & YERNA LEE		25,850	8,750	17,100	10,000 E		013-007
10811	LAND	FORTIN, RONALD E SR & YERNA LEE		5,950	5,950				013-009-001
410	L8	FUSS, LARRY B & SANDRA W		19,250	7,500	11,750			013-036
10848	L8	FOUCAULT, DAVID & FRANCES		32,950	6,450	2,600		50.00	004-017-008
1024	L8	FOULKER, NORMAN S		28,250	11,700	16,550			007-050
15876	MH	FOWLER, WILLIAM		9,700		9,700		50.00	009-008-022
378	L8	FOX RUN CAMPGROUND REALTY TRUST		31,250	22,000	9,250			002-040
PAGE TOTALS				905,730	316,580	589,150	10,000	300.00	



ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
432	LB	FRASER, GERALD P & BARBARA A	21,100	18,000				50.00	009-157
365	NB	FRASER, KENNETH	3,150	3,150				50.00	012-020
414	NB	FRASER, WALLACE R & EUNICE A	21,600	15,900					005-045
354	LB	FREE & STONE	34,750	23,350					009-065
417	LB	FREEMAN, HARRY	16,300	10,750			15,000 E		009-066
416	LB	FREEMAN, HARRY B JR & GABRIELLE	28,600	4,100					002-054
420	LB	FRENCH, RITA M	35,600	25,600					002-053
421	LAND	FRENCH, RITA M			10,750				007-001
1248	LB	FRONCILLO, LOUIS J & MARION R	66,900	54,900					011-029
1056	LB	FROST, IRENE C	5,300	5,300					014-009
423	NB	FROST, KENNETH	8,750	8,750					007-001
1329	BLDG	FULKERSON, JOSEPH G	10,700	10,700			10,700 E		009-008-081
17051	NB	FULLER, DORIS	6,400						007-001
1331	BLDG	FULLER, HELEN & FRANK	33,500	26,100					015-060-003
10771	LB	FULTON & RICHMOND	11,150	11,150				50.00	009-008-C15
17431	NB	GADSBY, BERTRAM G & DOROTHY E	28,650	8,250					012-057-014
10822	LB	GAGNE & LESLIE H	29,450	6,450					014-028
400	LB	GAGNON, ARMAND E & JEANNIE R	22,800	9,050				50.00	009-199
425	LB	GAGNON, ARMAND E JR & YVONNE M	19,850	8,250				50.00	001-044
1072	LB	GAGNON, DENNIS H & THERESA A	3,750	3,750			3,750 M		009-114
426	NB	GAGNON, HEIDWIG	19,750	13,850					014-026-021
60	LB	GAGNON, HENRY J & HOLLY E	29,800	8,750					010-027
17328	LB	GAGNON, MICHAEL R & MADELINE	39,250	10,650					009-008
550	LB	GALLEY & POULIQUIN	11,500	11,500					007-001
17263	NB	GALLOWAY, JOSEPHINE	25,400	5,450					004-017-010
10850	LB	GALVIN, ROSWELL J & SUSAN J	5,700	5,700					007-001
1251	BLDG	GAMALE, DR PHILIP	31,600	23,800					010-019
1353	BLDG	GARLAND, BERNICE M	34,700	28,050					010-018
1041	LB	GATCHELL, BRUCE & ELAINE	31,300	7,900				50.00	009-008-0C3
428	LB	GATCHELL, J BRUCE & ELAINE	11,000	11,000					007-063
10788	LB	GAUDET, EARL & PATRICIA	980						002-026
17345	NB	GAUDET, JOHN	28,800	6,000					005-079
429	LAND	GAUDETTE, JOSEPH S & DONNA	19,000	13,700					009-203
809	LA	GAUTHIER, JEANNE MP	13,000	10,950					009-078
431	LB	GAUTHIER, JOSEPH N & ROSEANN	25,450	15,350					009-090
434	LB	GAUTHIER, JOSEPH R & SHARON L	18,650	7,800					012-097-008
435	LB	GAUTHIER, ROGER E & HELEN M	14,800	8,800					015-060-005
351	LB	GAUTHIER, THOMAS M & KIMBERLY A	29,750	21,150					007-001
1267	BLDG	GAZARIAN, MARILYN D	28,200	11,100					012-069
15834	NB	GELIN, STANLEY & GAIL	11,100	10,150					009-008
437	NB	GEORGE, DENNIS S	15,550	5,400					002-021
438	LAND	GEORGE, DOROTHY G	9,000						015-059-018
1208	NB	GEORGE, FAYETTE	26,900	14,000					009-008-021
191	LB	GEORGE, MARK A	13,850	4,600					002-009-0A2
1204	LB	GERFVIA, GENEVIEVE	932,630	711,850					
15843	NB	GERSKOWITZ, PAUL R & JOANNE M							
15875	NB	GLANEY, JOHN							
15848	NB	GILLIN, JAMES							
PAGE TOTALS					220,780	711,850	50,450	300.00	

PROPERTY VALUATION AUDIT LISTING - EPPING, NEA HA4PSHIRE  
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ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
443	MH	GILES, LOUISE		8,650		8,650			005-097
442	LB	GILES, RICHARD V & CAROL A		29,000	8,950	20,050	8,650 E	50.00	005-097
15806	LB	GILLEN, PAUL R & JUDITH L		15,750	5,100	10,650			005-070-023
10793	LB	GILLESPIE, STEPHEN R & MARLENE S		29,600	8,900	20,700			005-037-024
10873	LB	GROUX, DONALD & DENISE		24,050	5,250	18,800			004-017-033
388	LB	GLEASON, EDWIN A J & GERTRUDE L		20,750	2,950	17,800			009-167
446	LB	GLENN, ANN E		16,200	7,200	9,000			003-001-C
10814	LB	GLENN, ANN E		21,000	15,850	5,150	10,000 E		003-001-A
1116	LB	GLEW, ROGER E & LINDA A		17,600	4,950	12,650			013-048
15791	LMH	GLIDDEN, BOYDEN H & DIANE G		20,000	7,200	12,800			001-083-001
447	LB	GLIDDEN, LUCIEN & LECTA		14,550	7,500	7,150	10,000 E		001-083
448	LB	GLOVER, CLAYTON C & MADELINE A		24,250	7,900	16,350			002-023
450	LB	GLOVER, HELEN M		26,800	6,550	20,250			002-020
1399	LB	GLUMAC, ALEXANDER & JOVANKA		35,850	7,000	28,850			002-020
453	LB	GLUTHWAITE, ADELINE		23,500	7,000	16,500			009-041
57	LB	GOLOTHWAITE, RICHARD E II & DIANE		22,200	12,450	9,750	15,000 E	50.00	013-059
1458	LB	GOMEZ, DAVID N & DEBORAH		27,350	7,000	20,350			015-029
454	LAND	GOMEZ, RAYMOND & EMMA		55,810	18,760	37,050		50.00	002-072
455	LB	GODALE, DAVID		6,800		6,800	6,800 E		002-071
1239	MH	GODDRIE, INC, W S		4,200	4,200				009-008
461	LB	GODDRIE, INC, W S		102,850	29,350	73,500			008-023-001
12074	LB	GODDRIE, INC, W S		150	150				008-011
17417	LAND	GODDRIE, LOTTIE		10,800	5,000	5,800	10,800 E		010-053
459	MH	GODDRIE, ROBERT R		72,450	15,450	57,000			008-024
1435	LB	GORSKI, DAVID M & DONNA M		29,600	13,800	15,800			001-030
17346	MH	GOSSE, DANIEL		17,400		17,400		50.00	009-008-0C4
17293	LB	GOSSE, MICHAEL & CINDY		33,800	6,600	27,200			011-037-002
17054	ERR	GOULD, PHYLLIS		6,950		6,950			005-039-002
17407	MH	GOULD, RALPH G & FANNIE E		13,700		13,700			009-08C-17A
10769	LB	GOUVEIA, DONALD		16,450	6,100	10,350			013-009-002
370	MH	GRAHAM, EDGAR & VI		3,750		3,750	3,750 E		015-059-023
15848	LB	GRAMMONT, MICHAEL S & EDITH L		27,050	8,100	18,950			003-003
371	MH	GRAMMONT, CLYDE H		11,600		11,600			003-011
472	LB	GRANT, ROBERT T		30,500	16,750	13,750			003-010
130	LAND	GRANT, ROBERT T & MARGARET W		650					012-009
1149	LAND	GRANT, ROBERT T & MARGARET W		20,650	20,650				012-148-001
473	LB	GRAVES, GEORGE & KATHLEEN		40,200	18,150	22,050			009-008-A32
12077	LB	GRAY, BERNARD & GRACE		44,950	5,250	39,700			002-018
17457	MH	GRAY, MARY R		19,700	7,500	12,200			012-126
800	LB	GREENE, ALAN & MARYANN		27,100	8,500	18,600			012-126-002
529	LB	GREENE, STEVEN & DEBORAH		28,100	9,500	18,600			009-008
17408	LB	GREENE, STEVEN & DEBORAH		14,450		14,450			012-097-007
17261	MH	GREENFIELD, MARGARET		11,600	4,200	6,700			013-068
17052	LMH	GREENLEAF, PATRICIA		36,800	11,600	25,200			012-029
608	CLB	GREENWOOD, DANE ROY		17,950	10,450	7,500	15,000 E		004-011-045
474	MH	GRENIER, ARTHUR & MARION		32,850	6,950	25,900			
10865	LB	GRENIER, EVELYN R		1,116,060	350,110	765,950	80,000	200.00	
PAGE TOTALS									

ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
475	LB	GRENIER, FRANCIS E & MARGARET		36,000	9,000	27,000			013-045
10881	LB	GRENIER, THOMAS P SR & BONITA J		30,650	6,000	24,650			004-017-041
162	LB	GRIFFIN, JOHN F & PAULINE THONE		27,400	8,250	19,150			011-041
476	LB	GRIMARD, LEO E & NANCY L		36,550	8,500	28,050			011-037
14332	LB	GUILBERT, BRIAN P & KIMBERLY M		27,950	9,200	19,750			014-026-018
479	LB	GUILLMETTE, LOUIS J		23,750	5,250	18,500		50.00	011-008
17347	MH	GUILLETTE, HORACE		11,000		11,000		50.00	008-008-0C5
1456	LB	GUNN, NELSON LEWIE & SYLVIA M		32,700	10,200	22,500		50.00	001-085
333	LB	GUSTAVSON, ELISABETH B		20,550	2,950	17,600			008-161
404	CLB	GUSTAVSON, ELISABETH B		28,500	9,400	21,100			009-160
482	LB	GUY, PAUL SR		28,500	9,150	19,350			014-030
483	LB	GUYETTE, CURTIS & WILMA		28,250	8,850	20,400		50.00	014-031
1421	LB	H & M PROPERTIES		30,600	8,300	22,300			002-012-008
1512	LB	HABERSTROH, ALBERT & NANCY		51,980	12,630	39,350			001-076-001
14345	LH	HABERSTROH, NANCY		10,650	7,900	2,750			001-076-002
17442	MH	HAGUE, LEROY L & OLIVE L		7,900		7,900		50.00	009-008-012
15849	LB	HAGUE, PETER F & JOCELYNE A		31,450	7,950	23,900		50.00	015-059-024
515	LB	HALE, ROBERT G & NANCY A		21,300	7,600	13,700			013-032
1074	LB	HALL, DOROTHY K		97,750	12,950	74,800			005-072
242	LAND	HALL, DOROTHY K		4,500	4,500				005-046
1515	LAND	HALL, DOROTHY K		200					005-043-001
26	LAND	HALL, E LESLIE		10,650	10,650				005-049
1155	LB	HALL, E LESLIE		69,350	14,300	55,050			014-013
486	LAND	HALL, E LESLIE & DOROTHY K							005-052
487	LB	HALL, E LESLIE & DOROTHY K							005-069-052
1348	BLDG	HALL, OSCAR O		60,440	22,790	37,650			007-001
491	CLB	HALLCOM, TERRY V		5,900		5,900			011-033
15829	LB	HALLINAN, JAMES W JR & DEBORAH A		11,650	9,050	2,600			015-059-011
708	LB	HAMEL, STEVEN C & JUDY C		28,250	7,300	20,950			010-009
1386	BLDG	HAMILTON, DAVID W & BETTY L		41,250	8,150	33,100			007-001
15312	LAND	HAMILTON, JOHN & THERESA		4,500		4,500			012-034-002
1460	LH	HANCOCK, WILLIAM T & WANDA M		4,750	4,750			50.00	005-018-S10
578	MH	HANNON, FRANCIS		31,150	8,250	22,900			013-028
925	LB	HANSON, GUY S & FRANCES A		12,200	7,750	4,450			012-012
132	LB	HANSON, JAN-MICHAEL J & ELIZARETH		24,500	9,700	15,800			002-027
1523	LB	HARDY & WILLIAMS		20,650	3,050	17,600			002-101-001
494	LAND	HARDY, HEIRS OF HENRY L		42,900	11,350	32,450			001-878
782	LB	HARLOW, JOAN S		2,700	2,700				003-002
859	LB	HARMON, ALFRED R		28,300	13,400	14,900			001-078
10845	LB	HARRIS, JOEL R & JOAN M		13,100	5,900	7,200	10,000 E	50.00	004-017-005
10816	LB	HARRIS, TIMOTHY D		25,750	6,750	19,000			008-037-022
497	LB	HARTFORD, HOWARD		29,000	9,300	20,700			012-122
498	LB	HARTFORD, HOWARD		22,750	6,150	16,600			012-126
499	LAND	HARTFORD, HOWARD		5,900	5,650	250			012-130
500	LAND	HARTFORD, HOWARD		1,220	1,230				012-113
502	LB	HARTFORD, HOWARD E		105	105				012-129
501	LB	HARTFORD, JOHN		18,450	5,900	13,350	10,000 E		007-011
503	MH	HARTFORD, JOHN		2,100		2,100			
	LB	HARTFORD, JOHN		14,900	7,200	7,600			
PAGE TOTALS				1,110,155	322,355	787,800	20,000	400.00	

ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
784		LAND HARVEY & WEBB		700	700				007-004
10817		LAND HARVEY & WEBB		1,850	1,850				007-008-001
10818		LB HARVEY, CYNTHIA ELLEN		44,070	7,370	36,700			001-004-001
294		LAND HARVEY, DANIEL		6,460	6,460				001-003
504		LB HARVEY, DANIEL		87,360	56,460	30,900			001-004
505		LB HARVEY, DANIEL		84,000	30,500	53,500			002-080
506		LB HARVEY, DANIEL		5,670	3,720	1,950			002-061-000
507		LB HARVEY, DANIEL		57,050	13,350	43,700			002-078
508		LAND HARVEY, DANIEL		15,170	15,170				002-073
509		LAND HARVEY, DANIEL		440	440				015-013
510		LAND HARVEY, DANIEL		21,360	21,360				001-002
511		LB HARVEY, DANIEL		14,050	14,050				002-076-000
512		LB HARVEY, DANIEL		3,100	3,100				001-008
513		LB HARVEY, DANIEL		7,250		7,250			002-078-000
17409		LAND HARVEY, DANIEL		1,600	1,600				002-080-001
17349		LAND HARVEY, M BETH		4,600	4,600				006-022-A
1067		LB HARVEY, PHYLIS J		2,400		2,400			002-076-001
1449		BLDG HARVEY, SUSAN		38,760	15,810	22,950			001-002
514		LB HASKELL, HENRY R & TRACEY		5,250		5,250			009-145
372		LB HASKELL, RICHARD		15,800	3,100	12,700		50.00	
952		LB HAWKS, BRUCE K & HELEN M		6,750		6,750		50.00	
14303		LB HAYDOCK, RALPH E & ROBERT E		20,000	4,550	15,450		50.00	010-034
1269		BLDG HAYDEN, RUTH D		38,800	6,600	32,200			012-057-006
10872		LB HAYES, LINDA M & MALCOLM L		6,400		6,400			007-001
1281		BLDG HEATH, FRANK & HELEN		27,500	6,250	21,250			004-017-032
521		LB HERBERT, ANITA		5,950		5,950			007-001
523		LB HERBERT, FODERIQUE W		20,650	4,650	16,000			011-017
1241		LAND HEDDING CAMP MEETING ASSN		11,000	7,350	3,650	10,000 E		010-089
1243		BLDG HEDDING CAMP MEETING ASSN		68,050	68,050				007-001
1244		BLDG HEDDING CAMP MEETING ASSN							007-001
1245		BLDG HEDDING CAMP MEETING ASSN							007-001
1246		BLDG HEDDING CAMP MEETING ASSN							007-001
1247		PLDG HEDDING CAMP MEETING ASSN							007-001
1023		LB HELANDER, GEORGE V & AILI E							007-001
488		LB HENNESSEY & RUCKLEY		36,200	13,500	22,700		50.00	007-036
121		CLB HEPI ITAGE MACHINERY CO		30,200	3,300	26,900			010-044
526		LAND HEINAR, RUDOLPH H & EMILY M		99,500	14,750	84,750			002-010
17418		LAND HIBBARD, CLARENCE & CLAIRE		18,350	18,350				001-050
615		LB HICKOK, ROY F & PHYLIS J		6,200	6,200				008-006-00A
14319		LB HICKS, PHILIP W & MARY A		36,500	7,400	29,200			015-048
14319		LAND HICKS, RICHARD S & DENISE R		28,800	9,100	19,700			014-026-005
527		LAND HIGGINS, THOMAS		1,150	1,150				004-001
528		LB HILL ET AL, FAMA M		13,350	13,350				012-041
				49,950	11,950	38,000	10,000 E		011-046
14331		LB HILLER & COLE		28,500	8,550	19,950	6,220 B		50.00
825		LB HINSHAW, EDWARD A & SUE A		33,250	5,600	27,650			010-057
10870		LB HIRSCH, LOUISE M & ANTHONY		27,450	6,650	20,800			50.00
		PAGE TOTALS		1,031,580	417,490	414,100	26,220	350.00	



PROPERTY VALUATION AUDIT LISTING - EPPING, NEW HAMPSHIRE  
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ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOT AL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
1507	LB	HITCHCOCK,ARNOLD W & FAYE	20,950	9,400	11,550			50.00	012-065
533	LB	HOAG,IRVING C & JEAN N	55,000	17,700	37,300			100.00	010-029
535	LB	HOAR,DOROTHY B & JOHN JR	55,530	17,080	38,450			700.00	010-014-015
17410	MH	HOBERG,FRANK	5,600		5,600				003-007-002
830	LB	HODGEDON,PATRICIA A	34,550	5,850	28,700				009-098
93	LB	HODGES,CHARLES J & ROBIN M	27,350	8,400	18,950				012-108-002
538	LB	HOLLIHAN,JAMES PETER JR	32,500	18,550	13,950				008-001
15855	LB	HOLLAND,JOHN K & EDELTRAUD	27,050	8,100	18,950				015-059-030
1514	LB	HOLMES,PAUL R & PAMELA M	53,400	12,250	41,150			50.00	001-012-002
1302	BLOG	HOLT SR,THOMAS JESSE	3,200		3,200				007-001
542	LAND	HOLT, HEIRS OF FRANK J	3,250	3,250				015-005	
543	LAND	HOLT, HEIRS OF FRANK J	2,250	2,250				015-008	
1475	LAND	HOLT, HEIRS OF FRANK J	2,100	2,100				014-036	
1282	BLOG	HOLT, THOMAS J	6,500		6,500			007-001	
546	CLB	HOME GAS CORPORATION OF NH INC	75,000	22,700	52,300			011-034	
15844	LB	HORAN,WILLIAM A & MARIE J	26,500	8,500	18,000			015-059-019	
15871	MH	HORNING,DAVID & RUTH	11,000		11,000			009-008-817	
1060	LB	HORTON,KIRRELL O & RUTH I	32,550	6,200	26,350			010-084	
118	LB	HOUSE,ROBERT S & BETH A	32,000	10,400	21,600			50.00	014-015
261	LAND	HOUSEHOLD REALTY TRUST	9,000	9,000				011-009	
49	LB	HOUSING & URBAN DEVELOPMENT	19,500	5,800	13,700			002-063	
17387	MH	HOWARD,WILLIAM E & ANN H	13,900		13,900			012-099	
15874	MH	HOME,ROBERT C & SONIA J	11,400		11,400			009-008-019	
312	LB	HUGHES,MICHAEL & DIANE	31,750	6,500	25,250			002-090	
10882	LB	HUGHES,WAYNE A & KAREN	25,100	6,550	18,550			50.00	004-017-042
548	LB	HUGHES,WAYNE A & JOYCE B	49,400	11,450	37,950			50.00	005-033
164	LB	HUGHES,WILLIAM W & JUDITH A	29,800	5,950	23,850			50.00	009-089
994	LB	HUMPHREY,PENNY R W & DONALD L	34,050	7,200	26,850			012-019	
549	LB	HUNT,FREDERICK D & MARY A	33,350	9,450	23,900			012-017	
518	LB	HUNT,TERRY R & PATRICIA	24,150	9,500	14,650			50.00	002-100
14305	LAND	HURST & WILLEY	14,250	14,250				003-018	
14306	LAND	HURST & WILLEY	12,950	12,950				006-014	
552	LB	HURTEAU,ELLEN J	25,650	10,450	15,200	10,000 E		009-062	
553	MH	HURTEAU,JOHN	22,800	6,750	16,050			005-087	
551	LB	HURTEAU,PAUL A & DIANE	15,000	3,750	11,250			009-071	
15813	LB	HUTCHINSON & BANKS	16,600	7,250	9,350			012-001-001	
17267	LB	HUTCHINSON & BANKS	35,750	20,550	15,200			012-001-008	
17268	LB	HUTCHINSON,IRENE	69,100	31,350	37,750			012-011-00A	
558	LB	ILL SLEY,EUNICE	26,700	10,950	15,750			50.00	001-067
10819	LAND	ILL SLEY,EUNICE	4,950	4,950				012-057-001	
166	LB	IMBEAULT,ERNEST & ELIZABETH	17,550	4,650	12,900			012-144	
633	LB	INDIAN HEAD BANK OF EXETER	83,100	8,500	74,600			010-045	
1262	BLOG	INGALLS,LITA S	6,700		6,700			007-001	
1517	LB	INGALLS,ROBERT & ROBIN E	23,800	5,400	18,400			001-010-001	
17351	LB	INGRAHAM,EDWARD & MARY R	32,900	7,950	24,950			50.00	002-080-003
1179	LB	INTERSTATE CONSMR ENTERPRISES INC	27,350	15,200	12,150			007-062	
568	LB	JACKSON & PARKE & JACKSON	55,530	11,330	44,200			001-058	
563	LB	JACKSON,ELTA	19,400	4,450	14,950	10,000 E		009-059	
PAGE TOTALS				1,297,660	411,510	886,150	20,000	1,300.00	

PROPERTY VALUATION AUDIT LISTING - EPPING, NEW HAMPSHIRE  
OCTOBER 28, 1985

NUNK3

ACCOUNT NO.	PROB CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
565	LB	JACQUES, JOHN & PRISCILLA		35,750	7,500	28,250	20,000 E		010-098
587	LB	JAMES, KATHY E		37,150	11,500	25,650		50.00	006-003
1406	LB	JAMES, NOLAN & DORIS F		21,700	8,500	13,200			001-084
616	LB	JANUSZ, RICHARD A & MARGARET C		28,900	7,300	21,600			015-047
17324	LB	JANUSZ, RICHARD A & MARGARET C		36,750	7,300	31,450			015-047
571	LB	JASPER, NELSON F & VIOLA E		26,650	5,350	21,300	10,000 E	50.00	009-116
574	LB	JEAN & KING		28,850	9,400	19,450			012-050
575	LAND	JEAN & KING							012-140
576	LAND	JEAN & KING							012-139
14346	MH	JEAN, AGAPIT		33,050	13,600	19,450	50.00	012-140-001	
1012	BLOG	JEAN, AGAPIT H		700		700		009-209	
573	LB	JEAN, AGAPIT H & DORIS		26,950	11,050	15,900		009-209	
767	LAND	JEAN, AGAPIT H		2,950				009-202	
572	LB	JEAN, AGAPIT H & DORIS L		23,250	2,700	19,550	50.00	009-210	
577	LB	JEAN, JOSEPH C & MARGUERITE		35,000	9,300	25,700	50.00	011-023	
713	LB	JEAN, MICHAEL J & LEDNA		31,250	4,150	25,800		009-036	
766	LAND	JEFFREY DEV CORP		2,150				014-027	
15783	LAND	JEFFREY DEV CORP		2,500				012-097-011	
833	LAND	JEFFREY DEVELOPMENT CORP		2,200				013-077	
1518	LB	JEFFREY DEVELOPMENT CORP		50,050	8,350	41,700		012-110	
62	LB	JELLISON, RAYMOND C & TERESA M		43,150	7,650	35,500		010-004	
580	LAND	JENKINS, MELVIN		2,700	2,700			004-011	
581	LAND	JENNESS, WILLIAM F & SUSAN W		16,700	16,700			012-088	
684	CLB	JEWETT, EDWARD & ARLENE		40,900	5,550	35,350		009-168	
1293	BLOG	JILLETTE, ARTHUR JR & JANET W		6,250		6,250		007-001	
15866	LB	JODDIN, THOMAS F & PAMELA A		29,100	8,050	21,050		013-074-001	
621	LB	JOHNSON, EUGENE C & CHRISTINE T		36,150	7,750	28,400		015-051	
567	LB	JOHNSON, JAMES T & NANCY A		39,950	9,550	25,400	50.00	009-096	
1261	BLOG	JOHNSON, KEITH		7,450		7,450		007-001	
584	LB	JOHNSON, NORMAN & BARBARA		58,500	16,900	41,600	50.00	010-066	
583	LAND	JOHNSON, NORMAN L & BARBARA		3,100				013-072	
200	LB	JOHNSON, STEPHAN M & SHARON A		17,250	5,500	11,750		013-066	
10824	LB	JOHNSON, WAYNE M & LINDA J		33,100	8,450	24,650	50.00	012-057-013	
15789	LB	JONES, JEFFREY S & JONI J		26,900	7,500	19,400		012-097-005	
1381	LB	JONES, SALINA C		27,100	7,550	19,550	50.00	012-151-013	
17252	MH	JORDAN, JEFFREY		2,400				003-003	
1222	MH	JORDAN, WILLIAM F & AVIS		4,850		4,850		009-008	
589	LB	J Joyce, MARK V & SUSAN		52,450	6,700	45,750		002-070	
469	LB	JRS REALTY TRUST		53,550	16,150	37,400		008-014	
669	LB	JUDN, ROY W JR & HARLEAN S		73,800	12,900	60,900	50.00	003-019	
1279	PLDG	JUSTICE & COFRAN		4,300		4,300	50.00	007-001	
867	LB	KACH, JAMES M & NANCY L		20,420	6,320	13,600		012-119	
489	LB	KAHENSKY & AHERN		35,000	10,950	24,050		005-081	
490	LAND	KAHENSKY & AHERN		3,500	3,500			005-082	
10871	LB	KAPLAN, DONALD J & DONNA L		27,250	7,050	20,200	50.00	004-017-031	
699	LB	KARAHALIOS, JAMES & DONNA M		16,150	12,150	4,000		004-014	
501	LB	KARANDINIS, EUDOKA		33,300	14,950	18,350		009-197	
593	LB	KACH, DONALD A & NANCY S		36,200	8,450	29,750		011-007	
PAGE TOTALS				1,177,270	325,670	851,600	40,000	600.00	

ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
1446	LB	KEENAN, JUDY A		36,850	7,350	29,500			015-026
1447	LB	KEITH, AGNES S		5,450	5,450				001-037
595	LB	KEITH, AGNES S		17,850	9,450	8,400	10,000 E		001-048-A
1383	LB	KELLER & FALASCA		34,850	7,000	27,850			015-039
596	LB	KELLER, STAFFORD & CAROLYN		28,300	9,800	18,500		50.00	007-054
444	LB	KELLEY, FLORENCE		41,500	9,150	32,350			005-015
17352	MH	KELLEY, WILLIAM E DORIS		9,490		9,490		50.00	009-008-C31
10884	LB	KELLY, ANDREW J & LORI J		24,900	6,100	18,800			004-017-044
1188	LB	KELLY, JAMES		7,100		300			008-003
411	LB	KENDALL, RICHARD P & RITA K		20,300	5,200	15,100			009-149
12079	LB	KENNEDY, JOHN & JANE		27,400	6,600	20,800			012-086-005
445	LB	KENNISTON, LLOYD H & JUDITH B		38,300	7,300	31,000		50.00	015-053
597	LB	KENNISTON, LOUIS F & NORMA L		14,400	3,200	11,200		50.00	009-207
599	LB	KENYON, CAROLE		54,200	12,150	42,050			007-027
15782	LB	KETCHEL, STANLEY R & ZEREIDA M		44,250	10,600	33,650			005-070-003
17307	LAND	KETCHUM, JEAN		1,900					012-097-009
600	LB	KIMBALL, ROBERT G & AMOGENE		9,050	5,700	3,350		50.00	002-035
1011	LAND	KIMBALL, ROBERT G & AMOGENE		56,180	32,180	24,000			005-103
601	LAND	KING, JEANNE C		6,350		6,350			002-003
17376	MH	KING, MATTHEW R		10,500	2,400	8,100			012-099-001
74	LB	KING, MICHAEL D		31,900	6,500	22,400			009-077
995	LB	KINGSTON-WARREN CORP		15,400	15,400				010-103
463	CLND	KINGSTON-WARREN CORP		20,600	20,600				008-015
464	CLND	KINGSTON-WARREN CORP		81,350	31,350	50,000			008-013
1181	LB	KINART, CHESTER & ELVA		20,200	5,200	15,000	10,000 E		008-023
603	LB	KIRKLAND, DOROTHY A		17,900	4,650	13,250	17,900 E		011-040
831	LB	KISSANE, TIMOTHY A		30,000	8,150	21,850			012-018
15846	LB	KLASNER, ROY & MARY E		13,250	5,600	7,650			015-059-021
605	LB	KNIGHT, JOHN F & BEATRICE A		61,450	11,200	50,250		50.00	015-062
790	LB	KNOWLES, ALLAN R & LUCY W		13,600	8,500	5,100			012-001-001
14309	MH	KNOWLES, BRUCE W		30,750	7,350	23,400			013-060
609	LB	KOLES, HELEN		22,200	7,700	14,500	10,000 E		004-010
610	LB	KOUTELIS, ROSE M		37,360	9,210	28,150			002-060
175	LB	KRATZ, DAVIO J & CHERYL A		11,550		11,550			004-032-001
17450	MH	KREUGER, RAYMOND S & MAURENE A		31,600	7,750	23,850	50.00	015-060-002	015-061
10820	LB	KROESSER, EDWARD & HELEN		22,050	7,400	14,650			015-061
612	LB	KUKESS, THEODORE W & SUZANNE		28,750	7,300	21,450		50.00	013-046
97	LB	KUKESH, THEODORE W & SUZANNE		38,200	7,130	31,050			015-021-014
1459	LB	KULAKOWSKI, JUNE		27,750	9,000	18,750			015-059-005
14301	LB	KULAKOWSKI, JUNE		27,750	8,450	19,300			005-037-031
10799	LB	KURSEWICZ, PAUL & LYNN M		30,100	8,500	21,600		100.00	005-037-025
10794	LB	KYLE & HOAG		33,950	8,300	25,650			009-008-B24
17444	MH	LABARGE, GEORGE F & DOROTHY M		11,500		11,500			002-056
623	LAND	LABARRE, DR WILFRED J		52,400	17,700	34,700		50.00	002-067
624	LB	LABARRE, DR WILFRED J		7,900		7,900			009-008
1210	MH	LABBE, MARCEL & ELSIE		12,000	10,000	2,000			005-002
625	CLB	LABONTE, LIONEL		21,300	6,500	14,800			009-034-001
626	LB	LAOD, PAUL					47,900		
				PAGE TOTALS	431,290	782,840		550.00	



PROPERTY VALUATION AUDIT LISTING - EPPING, NF4 H41P5HIRE  
OCTOBER 28, 1985

MUN43

ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
670	LB	LADNY, WILLIAM S & GAIL J		28,600	6,800	21,800		50.00	015-064
974	LB	LAFAYETTE, JESSE C & JEAN G		33,000	8,450	24,550			010-025
17282	MH	GASSE, ADRIEN		10,900		10,900			012-001-002
627	LB	LAKE, RAYMOND E & THERESA		22,500	3,400	19,100		50.00	009-068
628	LB	LALANCETTE, STEPHEN P		8,950	7,450	1,500			012-061
629	LB	LAMOTHE, ROBERT L & ELAINE J		45,900	9,750	36,150			002-032
15914	LB	LAMPREY RIVER ASSOCIATES		16,920	16,920				005-001-8
15981	MH	LANDROCHE, JEFF & NANCY		19,900		8,000			001-002-8
17353	MH	LANDRY, STANLEY		10,400		10,400		50.00	009-008-C23
630	LB	LANDRY, THOMAS & HAZEL E		19,450	5,150	14,300	10,000 E	50.00	011-016
99	LB	LANE, ELIZABETH		12,450	2,600	9,850			009-064
1354	BLOG	LANE, FREDERICK		6,350		6,350		50.00	007-001
14313	LAND	LANG, HARVEY		2,950	2,950				012-057-010
631	LB	LANGDON, FRANK J & ALICE L							010-060
847	LB	LANGDON, PATRICIA L		48,550	11,950	36,600		50.00	002-102
15809	LB	LANGDON, PAUL & ANTOINETTE		1,800	1,800				005-070-020
1053	LB	LANGDON, PAUL D & ANTOINETTE M		30,900	29,900	1,000			002-039
10808	LB	LANGDON, PAUL D & ANTOINETTE		8,700	8,700				005-037-040
170	LB	LANGDON, PAUL D & ANTOINETTE M		30,450	4,050	26,400			011-001
456	LB	LANGDON, PAUL D SR & ANTOINETTE M		52,900	8,900	44,000			009-005
457	LAND	LANGDON, PAUL D SR & ANTOINETTE M		8,150	8,150				009-031
458	LAND	LANGDON, PAUL D SR & ANTOINETTE M		12,100	12,100				009-032
296	LB	LAPIERRE, HAROLD & VIRGINIA		21,050	4,000	17,050			009-086
516	LB	LAPIERRE, VIRGINIA B		42,710	10,710	32,000			001-024
311	CLB	LAPIERRE, VIRGINIA HATFIELD		25,450	2,500	22,950			009-159
17451	LB	LARO & ZINCK		32,950	8,100	24,850			005-054-004
124	MH	LAROCHE, ERIC & JEAN-MARIE		19,300	6,950	12,350			013-069
868	LB	LAROCHE, PETER A		23,800	3,100	20,700			009-091
635	LB	LATOUR, ROBERT		7,100	3,900	3,200			004-013
75	LB	LATTINE, FRANK & SUZANNE		26,200	4,800	21,400			009-112
636	LB	LAWEN, OLGIE A & MARCHA R		32,200	5,400	26,800		50.00	010-076
860	LAND	LAURENT, RONALD		1,250					009-073
602	LB	LAURENT, RONALD J & BEVERLY A		5,200	2,450	2,750			007-072
1314	BLOG	LAUTER, ROBERT & SHERRY LYNN		29,500		29,500		50.00	009-037
637	LB	LAVIGNE, CYRIL & PEARL		7,750	1,750	6,000			002-066
876	LB	LAVIGNE, DONALD E & RPENDA L		24,150	5,250	18,900			019-066
649	LA	LAVOIE, CLAUDE		51,800	19,400	32,400			007-037-069
10825	LA	LAVOIE, DAVID		25,200	6,400	18,800			010-026
17042	LB	LAVOIE, EDWARD H & GRACE		39,500	19,450	20,050			009-021
645	LB	LAVOIE, EDWARD & ALICE		3,700	3,700				010-003
646	LAND	LAVOIE, EDWARD T & ALICE		62,460	7,350	55,110			010-038
638	LB	LAVOIE, EDWARD T & ALICE		3,140					012-056
640	LAND	LAVOIE, EDWARD T & ALICE							012-052
641	LAND	LAVOIE, EDWARD T & ALICE							001-052
642	LAND	LAVOIE, EDWARD T & ALICE							013-001
643	LAND	LAVOIE, EDWARD T & ALICE							012-137
644	LAND	LAVOIE, EDWARD T & ALICE							012-136
PAGE TOTALS				941,420	279,070	662,350	10,000	400.00	

ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
522	CLB	LAVOIE, JACK O		8,800	1,100	7,700			009-164
548	LB	LAVOIE, JACK O & LORRAINE C		53,900	8,100	45,800			010-079
651	LB	LAVOIE, LEWIS O & RUBY C		25,600	5,900	19,700			011-010
655	LB	LAVOIE, PENE & LORA		18,300	1,250	17,050			010-087
657	LB	LAVOIE, WILFRED J		29,700	8,950	20,750		50.00	012-049
17283	MH	LAWLER, CHRISTINA & LOUISE E		11,150	11,150	11,150			009-008
17278	MH	LAZZARA, JOSEPH & IDA M		11,500	11,500	11,500	11,500 E		009-008
659	MH	LEAVIS, PAUL C & JUDITH L		43,060	15,760	27,300			012-074
1232	MH	LEAVITT, HARRY L		6,600		6,600	6,600 E		009-008-0A4
917	LB	LEBEL, EUCLIDE J & DONNA J		30,050	10,750	19,300			014-014
660	LB	LECLAIR, RICHARD L & MARGARET A		27,150	7,400	19,750			009-028
664	LAND	LEDDY, JAMES		490	490				002-029
17254	LAND	LEDDY, JAMES		5,100	5,100				002-004
663	LAND	LEDDY, JAMES A		130	130				011-051
17354	LAND	LEE HOMES INC		4,850	4,950				002-080-002
1313	BLOG	LEE, BRENDA E		6,800		6,800			007-001
963	LAND	LEE, HAROLD & SHIRLEY		3,100	3,100				012-089-011
17357	LAND	LEE, HAROLD & SHIRLEY		5,800	5,800				012-089-006
17359	LAND	LEE, HAROLD & SHIRLEY		5,800	5,800				012-089-006
17360	LAND	LEE, HAROLD & SHIRLEY		5,800	5,800				012-089-003
17361	LAND	LEE, HAROLD & SHIRLEY		5,800	5,800				012-089-002
17362	LAND	LEE, HAROLD & SHIRLEY		5,800	5,800				012-089-001
17377	LAND	LEE, HAROLD & SHIRLEY		5,800	5,800				012-089-010
17378	LAND	LEE, HAROLD & SHIRLEY		5,800	5,800				012-089-009
17380	LAND	LEE, HAROLD & SHIRLEY		5,800	5,800				012-089-007
17452	LAND	LEE, HAROLD & SHIRLEY		5,800	5,800				012-089-005
17348	LAND	LEE, HAROLD L & SHIRLEY J		4,600	4,600				002-080-004
665	LB	LEE, HONG W & JOELLE		41,450	7,200	34,250			001-009
1324	BLOG	LEES & SCHOFIELD		7,200		7,200			007-001
38	LB	LEFAVE, ROBERT J & KIM M		20,950	6,050	14,900			006-010
133	LB	LEHRMITT, ROBERT & MADELAINE		51,700	13,400	38,300			002-096
667	LAND	LEINGRUBER, JOHN H & JEAN		5,150	5,150				006-016
668	LAND	LEITH, ROBERT W		12,950	12,950				003-018
10826	LB	LEITH, ROBERT W		37,150	10,700	26,450			003-018-001
1200	MH	LEITHEAD, WILLIAM C & PHYLLIS E		7,350		7,350			009-008
17045	MH	LEITEAU, PAULENE & JAMES AUPREY		5,850	5,850				001-002-A
1231	MH	LESLIE, PRISCILLA M		5,450	5,450				009-008-0A5
17280	MH	LESTER, EARL		11,100	11,100				009-008
10869	LB	LETENDRE, JOYCE A		26,850		26,850	10,000 E		004-017-029
10827	LB	LETURNEAU, HENRY J		57,600	6,400	51,200			002-006-001
674	MH	LETURNEAU, HENRY JR & JACQUELINE		16,550	21,700	35,900			002-005
10803	LB	LETURNEAU, HENRY P & ROSE MARIE		28,600	8,450	20,150			002-037-035
671	LB	LETURNEAU, MYRTLE B		24,900	7,050	17,850			002-006
17310	MH	LETURNEAU, ROGER J & JILL		6,400		6,400			005-039
675	LB	LETURNEAU, ROLAND SR & SHIRLEY		27,400	12,000	15,400			002-004
15778	LB	LEURQUIN, THOMAS R & PATRICIA A		19,500	8,700	10,800			005-070-017
676	LB	LEVESQUE, ALBERT & SANCTA		25,300	4,300	21,000			001-005
677	LB	LEVESQUE, ALPHEE		41,200	10,800	30,400			009-014
PAGE TOTALS				823,680	272,030	551,650	28,100		250.00

ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	WHITES EXEMPT	MAR & LOT
678	LB	LEVESQUE, DELPHIS		27,200					009-12A
682	LB	LEVESQUE, FLORENCE		21,200	5,350	21,850	10,000 E		009-17A
680	MH	LEVESQUE, GEORGE		3,500	5,300	3,400	10,000 E		009-31A
362	LB	LEVESQUE, LEN & BEATRICE		7,000		7,000			009-039
683	L3	LEVESQUE, ROLAND A & THERESA		22,300	12,350			50.00	001-06A
304	LB	LAM, LEWIS BUILDERS INC		7,150	7,150				012-010
689	LB	LAM, LEWIS BUILDERS INC		10,400	7,400				012-010
1091	MH	LAM, LEWIS BUILDERS INC		3,400	3,400				012-102
17453	MH	LAM, LEWIS, FRANCIS & JEAN M		10,400		10,400			009-008-A29
690	LB	LAM, LEWIS, FRANCIS & JEAN M							009-008-A29
691	LB	LAM, LEWIS, FRANCIS & JEAN M							009-008-A29
692	LB	LAM, LEWIS, FRANCIS & JEAN M							009-008-A29
693	LB	LAM, LEWIS, FRANCIS & JEAN M							009-008-A29
375	MH	LITTLEFIELD, JUDY		73,300	24,400	48,900			006-002
1352	BLDG	LOAN, ROBERT H & ELIZABETH L		14,200		14,200			007-001
695	LB	LOCKE, PERCY W & THELMA A		11,250	11,200				010-065
696	LB	LOCONTE, JOHN B & LENA		32,550	5,200	21,350			001-039
697	LB	LOCONTE, JOHN B & LENA		14,100	19,100	17,350	5,000 E		012-042
480	MH	LOPEZ, JOHN		5,650		5,650			001-002
1249	BLDG	LORD, CATHERINE S		6,100		6,100			007-001
1325	BLDG	LORD, CATHERINE S		10,150		10,150			012-057-003
15787	LB	LORE, JOSEPH A JR		28,150	6,350	21,800			004-002
1115	LAND	LOVELL, WALTER W & GAIL D		5,100	5,100				012-015
701	LAND	LOVELL, WALTER W & GAIL D		7,400	7,400				007-042
700	LB	LOW, CHARLES R & LORI E		5,100	5,100				007-039
15802	LB	LOW, CHARLES R & LORI E		10,100	6,300	3,800			005-070-027
17269	LB	LOW, ROBERT F & BARBARA A		11,700	4,250	7,450			007-039
702	LB	LOW, ROBERT F & BARBARA A		29,000	12,550	16,450	50.00		007-039
989	LB	LOY, BRENT G & SARAH J W		4,250	13,550	32,200			010-022
1387	LB	LOY, BRENT G & SARAH J W		30,950	11,750	24,750			009-033-001
706	LB	LUCIA, PAUL D & LINDA J		36,900	6,700	24,250			013-042
620	LB	LUTINS, BARBARA		32,250	7,000	25,250			015-050
174	LB	LUTINS, BARBARA		36,900	8,700	28,200			009-099
1297	BLDG	LUTINS, BARBARA		31,050	7,550	23,500			001-080
1710	BLDG	MACALPINE, DAVID G & VIRGINIA P		5,750	6,350	5,750			007-001
1320	BLDG	MACDONALD, DANIEL J & VIRGINIA I		29,150		22,800			009-096
337	BLDG	MACDONALD, DANIEL J & VIRGINIA I		5,350	5,350	5,350			007-001
1211	BLDG	MACDONALD, DANIEL J & VIRGINIA I		39,800	7,250	32,550			010-007
15816	MH	MACDONALD, DANIEL J & VIRGINIA I		6,750		6,750			009-008
712	MH	MACDONALD, DANIEL J & VIRGINIA I		10,400		10,400			009-008
17454	LB	MACINTOSH, EDITH		18,350	4,600	10,900	10,000 E		012-087
1540	LB	MACINTOSH, EDITH		18,350	4,600	13,750			012-087
15840	LB	MACINTOSH, EDITH		350	350				003-034-003
17251	LB	MACINTOSH, EDITH		31,800	7,300	24,500	50.00		015-059-015
717	MH	MADEN, JAMES		11,500		11,500			009-008
718	MH	MADEN, JAMES		22,000	8,250	13,750	10,000 E		009-056
716	MH	MADEN, JAMES		7,460	7,160	300			005-063
	MH	MADEN, JAMES		11,600	6,100	5,500			005-062
				853,440	258,690	594,750	45,000		250.00

PAGE TOTALS

ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
161	LB	MALHOT,RITA		26,200	5,100	21,100			009-042
17355	LMH	MALHOT,WILLIS J & THERESA		20,700	8,600	12,100			009-063-01A
650	LB	MALCUIIT,JAMES		32,500	11,950	20,550	50.00		012-133
728	LAND	MALLOUF,CHEVIG & RICHARD		12,950					007-021
731	LB	MALLOUF,CHEVIG & RICHARD		27,150	8,350	18,800			010-078-003
863	LAND	MALLOUF,CHEVIG & RICHARD		400					009-069
729	MH	MALLOUF,RICHARD		25,350	17,550	7,800			003-017
1525	LAND	MALLOUF,RICHARD		4,600	4,600				003-017-001
721	LB	MALLOUF,RICHARD & CHEVIG		23,850	4,650	19,200			010-078
722	LB	MALLOUF,RICHARD & CHEVIG		5,200	2,000	3,200			010-078-001
725	LAND	MALLOUF,RICHARD & CHEVIG		1,050	1,050				008-010
726	CLB	MALLOUF,RICHARD & CHEVIG		10,550	1,950	8,600			009-162
727	LB	MALLOUF,RICHARD & CHEVIG		11,250	8,900	2,350			007-016
732	LB	MALLOUF,RICHARD & CHEVIG		24,350	4,500	19,850			010-102
733	LB	MALLOUF,RICHARD & CHEVIG		12,500	4,450	8,050			009-165
733	LAND	MANNING,DUGLAS M & JOANNE		26,250	8,750	17,500			014-026-014
14327	LAND	MANNING,WAYNE P		37,400	10,400	27,000			013-076
754	LB	MANDER,ARTHUR R & ROSANN G		39,500	9,350	30,450	15,000 E		005-070-015
15779	LB	MANTER,BESSIE		15,260	7,760	7,500			001-015
734	LB	MANTER,WALTER W		41,600	17,600	24,000			001-017
17455	MH	MARCOITTE,LILA		4,030		4,030	4,030 E		013-025
199	LB	MARCY,AGROSVENDOR		15,500	5,750	9,750			001-010
585	LB	MARESCIA,JOHN A & THERESA A		19,750	6,450	13,300	50.00		007-006
45	LB	MAROWSKI,PHILIP J		21,350	7,300	14,050			012-050
10868	LB	MARNEY,HUBERT H JR & ELAINE J		30,250	5,950	24,300			004-017-028
993	LB	MARQUARDT,JAMES E & CYNTHIA M		115,370	20,570	94,800			005-073
373	MH	MARSHALL,ROBERT		6,200		6,200			004-007-001
17061	LB	MARSTON,DANIEL & PAULA		27,050	9,000	18,050			009-018
742	CLB	MARTEL,ARTHUR E JR		24,750	7,100	17,650			009-057
520	LB	MARTEL,CAROL J		18,000	7,700	10,300			002-041
746	LB	MARTIN & MCAVEENEY		32,580	7,140	25,450			012-096
744	LMH	MARTIN HEIRS,CLARENCE F		10,750	5,400	5,350			005-061-004
10829	LB	MARTIN,KEVIN T & KIMBERLY A		32,400	7,500	24,900			002-012-003
1424	LB	MARTIN,PATRICK R & BARBARA J		31,100	7,800	23,300			013-025
17308	LMH	MARTIN,PAUL		2,900	2,500	400			010-006
772	LB	MARTINEAU,RICHARD P & THERESA M		46,500	8,350	38,150			011-031
251	LB	MARVIN,ADRIENNE E		21,750	3,700	18,050			009-008
17257	MH	MASLOWSKI,FRANCIS		10,950		10,950	5,000 E		
							5,220 B		
748	LAND	MATHES,NANCY		11,810					001-070
747	LAND	MATHES,NANCY H			11,810				003-015
749	LAND	MATHES,NANCY H							002-034
419	LAND	MATHES,ROGER & NANCY							003-014
1326	RLOG	MATTHEWS,JOYCE B & EDWARD M JR		5,500		5,500			007-001
17356	MH	MAYNARD,JOSEPH		12,800		12,800	50.00		009-008-C22
10883	LB	MAYNARD,ROBERT S BEATRICE		31,750	6,550	25,200			004-017-043
17456	MH	MAZZA,JOSEPH		6,950		6,950			007-048-001
167	CLB	ACCADDIN,MARK S & VIRGINIA LEE		391,550	51,250	340,300			009-030
		PAGE TOTALS		1,332,160	332,380	999,780	29,250	200.00	

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ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
32	LB	MC CARTHY, LAWRENCE P & SHERRY L		33,000	8,950	24,950		50.00	012-156
336	LB	MCCONNELL, RICHARD C & DEBORAH		49,150	8,600	40,550			010-005
17395	MH	MCCULLOUGH, NANCY GENNA & SUSAN		12,100		12,100			012-099-09A
752	LAND	MCCULLOUGH, ROSEMARY		25,200					012-089
753	MH	MCCUSKER, EDWARD A		13,100		7,400			012-098
755	LB	MCCUSKER, THOMAS L & CAROL		34,550	10,350	24,200			015-001
462	LB	MCDONALDS CORPORATION		16,400	13,500	2,900			011-061
1341	BLDG	MCDUGALL, JOHN G & DOROTHY A		5,350		8,900			007-001
1307	BLDG	MCEVOY, ROBERT W JR		31,950	6,300	25,650			004-017-025
10865	LB	MCGEEHAN, EUGENE J & JUDITH		28,800	7,150	21,650			013-065
763	LB	MCGRATH ET AL, MARTHA J		20,150	6,400	13,750			012-097-009
17058	LWH	MCGRATH, JEAN		30,000	12,550	17,450		50.00	012-112
764	LB	MCINTYRE, FRED W & SOPHIE L		30,000	5,200	23,400		50.00	013-051
765	LB	MCKAY, MICHAEL T & DONNA L		28,600					007-049
950	LAND	MCKENZIE, STEPHEN M		810					007-001
1344	ERR	MCKINLEY, JOHN W		7,500		7,500			013-004
1104	LB	MCLAIN, KEVIN R & DEBRA A		26,000	11,300	14,700			013-074-003
15863	LB	MCLAREN, THOMAS J JR & STEPHANIE		28,500	8,250	22,250			005-070-008
15860	LB	MCLAUGHLIN & MARTENSON		30,200	8,700	21,500		50.00	015-031
17023	LB	MCLAUGHLIN, JAMES W & BARRAKA B		33,800	7,200	26,600			003-018-001
14298	BLDG	MCLAUGHLIN, JOYCE		5,700					005-039
1541	MH	MCNABB, ELIZABETH		11,000		11,000			005-083
769	LB	MENABEN, MARGARET		29,400	17,700	11,700	10,000 E		009-012
768	MH	MNEIL, GERTRUDE		16,700	4,550	12,150		50.00	007-061-A
15861	LWH	MNEIL, JOHN C & CAROL A		13,450	6,400	7,050			001-025
771	LB	MCPHEE & TRUST, WILLIAM & DOROTHY		93,710	30,760	62,950			001-025-001
1536	LAND	MCPHEE & WEAVER		4,520					010-008
338	LB	MCPHEE, JOHN C & BARBARA A		38,200	7,300	30,900			001-034-001
770	LB	MCPHEE, PAUL & KRISTINE		17,250	10,450	6,800			014-026-012
14325	LB	MCPHEE, KEVIN M & KAREN A		32,000	7,900	24,100			011-044-001
10810	LB	MEDINA & ABRAMOWSKI		28,500	7,300	20,700			009-094
773	MH	MELANSON, DORTS		13,300	5,850	7,450			004-017-012
10852	LB	MELLOR, PERLEY E & DIANE M		39,800	6,700	33,100	10,000 E		004-017-012
774	LB	MENARD, DANIEL G & ELLA M		18,950	5,250	13,700		50.00	012-154
775	CLB	MENARD, ERNEST & CELESTE		35,400	5,300	30,100		50.00	011-019
779	LB	MERO, DONALD E & BONIE M		24,150	6,200	17,950		009-085	015-052
622	LB	MERRILL, ALAN G		43,050	8,250	34,800			007-001
1301	BLDG	MESERVE & DIETRICH		2,950		2,950			009-008-020
15817	MH	METEVEY, JAMES		11,050		11,050			009-141
723	LB	MICHAUD, RONALD G JR & ANN		15,950	6,950	9,100			006-013
634	LB	MIKELL, EUGENE M & RITA T		56,200	19,700	36,500			006-012
17057	LWH	MILLER, GARY & LORNA		20,250	4,200	16,050			004-022
415	LB	MILLER, RAYMOND		34,200	7,250	26,950			012-086-003
10893	LB	MILLS, KENNETH & CARLENE		30,250	9,250	21,000			005-070-007
17306	LB	MILLS, MARK L & VALERIE A		31,350	8,700	22,650			009-055
104	LB	MINDR, JAMES A & PATRICIA		25,500	6,600	18,900			009-100
67	LB	MINDR, DON G JR & KAREN		34,900	7,200	27,700			004-017-016
10856	LB	MISHID, DONALD G & ANNA R		26,950	5,900	21,050			
PAGE TOTALS				1,218,690	359,540	859,150	20,000	350.00	



ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
787	LB	MITCHELL, PHILIP I & ELIZABETH F		35,000	14,000	21,000			005-076
562	LAND	MITCHELL, WINIFRED F		100	100				006-001
788	LB	MITRAND, RAYMOND F & DONNA M		22,650	4,250	18,400		50.00	009-015
1390	LB	MIX, LEROY R & CHRISTINE A		34,900	6,350	27,950		50.00	015-038
1378	LB	MOLAN, JOHN E & DONNA J		29,800	8,100	21,700			012-151-008
1203	MH	MONBLEAU, CHESTER & MILDRED		8,400		8,400		50.00	009-008
789	LB	MONTAGNINO, DONALD P & SANDRA F		34,350	5,300	29,050			010-050
17363	LAND	MONTAGNINO, DONALD P & SANDRA F		7,100	7,100				012-011-011
1362	LB	MORSE, WALTER I & ARIS M		34,720	8,050	26,150			015-046
1337	BLOG	MORSE, WALTER I & ARIS M		5,700		5,700			007-001
168	LB	MOREL, ROSE		58,850	7,300	51,550		50.00	005-092
297	MH	MORGAN, GLENN A		15,900	10,900	5,000			012-080
15862	LMH	MORIN, BENJOT & CAROLE		23,550	4,100	19,450		50.00	009-117
795	LB	MORIN, JOEL M & KIMBERLY		20,500	8,650	11,850			012-143-001
793	LB	MORIN, LUCILLE & LYDIA GUY		30,650	7,900	22,750			009-106
798	LB	MORIN, RAYMOND G & PAULINE J		33,850	13,000	20,850	10,000 E		
793	LB	MORRISON, FRED J & CARRIE		21,150	8,350	12,300	15,000 E		
799	LB	MORRISON, FRED J JR & BERNICE		23,700	8,600	15,100			009-061
1197	MH	MORSE, CHAS E & LIESELOTTE E		13,300		13,300		50.00	009-029
711	LB	MURDOONEY, JAMES F & DEBORAH M		19,150	8,050	11,100			009-008-A10
803	LB	MURDOFF, MRS ELAINE		21,200	9,100	12,100			012-028
15842	LB	MUNDELL, VERNIE R & SUSAN J		33,650	9,300	23,850			001-069
424	LB	MUNDY, RICHARD A & JOAN F		31,200	9,950	21,250			015-059-017
149	LB	MUNROE, CLARENCE E & DOROTHY E		13,750	7,750	6,000			009-036
1170	LB	MUNROE, ROBERT & LINDA		26,750	6,200	20,550	50.00		013-062
805	MH	MURCH HEIRS, CHESTER		5,300		5,300			013-020
478	LB	MURCH, WILLIAM R		31,700	10,100	21,600			002-019
17364	MH	MURPHY, CATHERINE		10,900		10,900	10,000 E		002-019
857	MH	MURPHY, CHRISTOPHER		17,700	5,350	12,350			009-008-C30
806	LB	MURPHY, EILEEN C		34,350	6,900	27,450			012-145
1154	LB	MURPHY, FREDERICK R		23,300	5,100	18,200			009-147
560	LB	MURPHY, ROBERT M & NANCY E		28,050	3,400	24,650			012-005
807	LB	MURPHY, WANDA		21,300	5,500	15,800			010-096
15785	LB	MURRAY, RANDY G & JANICE M		24,950	6,250	18,700			009-059
844	LB	MYERS, JEFFREY & CYNTHIA		36,700	7,700	29,000			012-097-002
886	LAND	MYERS, JEFFREY & CYNTHIA		2,250	2,250				009-128
810	LAND	MYERS, MARGARET		1,200					009-127
10789	LB	VADEAU, DONALD D & TERRY A		34,500	8,900	25,700			001-063
14316	MH	NASH, DEAN		8,050		8,050			005-037-019
815	LB	NASH, RAYMOND & NANCY		18,400	9,000	9,400			005-078
672	LB	NELSON, FREDERICK D & JOANNE R		24,300	10,500	13,800			013-033
673	LB	NELSON, FREDERICK B & JOANNE R		41,700	15,100	26,600			012-047
14339	LAND	NEU, KENNETH C & SOPHIA A		4,450					012-046
750	BLOG	NEW ENGLAND DRAG-AY INC		36,100		36,100			015-059-001
839	CLB	NEW ENGLAND DRAG-AY INC		296,510	52,660	243,850			007-048
125	LB	NEW ENGLAND RESOURCES INC		8,800	7,800	1,000			007-048
134	LB	NEW ENGLAND RESOURCES INC		58,300	50,000	8,300			004-017
849	LAND	NEW ENGLAND RESOURCES INC		24,150	2,150				007-005
		PAGE TOTALS		1,392,310	410,210	982,100	35,000		400.00

ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
818	CLR	NEW ENGLAND TELEPHONE		57,400	7,000	50,400			009-166
180	LAND	NEW HAMPSHIRE WATERFOWL ASSOC		250	250				007-065
819	LR	NEW HAMPSHIRE STATE OF							005-012
820	LAND	NEW HAMPSHIRE STATE OF							005-038
821	LB	NEWMAN, DOLANNE M		9,300	5,000	4,300			007-012
824	LB	NEWMAN, RICHARD L & BARBARA		32,100	8,900	23,200			009-097
15837	LB	NEWMAN, ROBERT		52,500	14,100	38,400		50.00	012-008
1405	CLND	NH ELECTRIC COOPERATIVE INC		24,700	24,700				008-011
465	LAND	NH WATERFOWL ASSOC		150	150				001-045
1479	LAND	NH WATERFOWL ASSOCIATION		650	650				010-082
826	MH	NICHOLS, TUCKER SR & JANICE		23,400	11,650	11,750			015-023
804	LB	NICKERSON, WILLIAM R & CYNTHIA C		25,800	5,700	20,100		50.00	002-091
10830	MH	NIEL, CAROL		4,300		4,300		50.00	012-111
1457	LB	NONNELL, RONALD & TRACY		30,950	7,900	23,050			012-125
835	LAND	NORTHROP, STONEY		1,330	1,330				012-103
836	LB	NOUVERTINE, ELWOOD & MARIAN C		42,950	10,350	32,600			009-008
17432	MH	NOVELL, GEORGE H & BEVERLY J		10,850	10,850	10,850		50.00	002-091
12076	MH	NOWE, DAVID F & JOAN E		11,000	11,000	11,000		50.00	012-111
837	MH	NOWE, HELEN G		13,300	3,300	10,000	10,000 E		012-125
838	LMH	NOWE, LEWIS G & JANET		19,650	9,650	10,000			012-125-001
17433	LAND	NOWE, LEWIS G & JANET		8,800	8,800				009-087
858	LB	D REGAN, LAWRENCE T		17,800	8,300	9,000			009-076
840	CLB	OBARTON, ARMAND & CAROL		11,100	7,100	4,000			009-008
1236	LB	OBARTON, ARMAND & CAROL		25,450	3,500	21,950		50.00	014-026-003
843	MH	OBERT, SYBIL & MARVIN		4,050	8,700	8,050			009-008
10780	LB	OBRIEN & ERICKSON		25,500	8,800	16,800		50.00	012-152
1273	BLDG	ODONNELL, JOHN J & WENDY F		28,200		19,400			001-066
1192	MH	ODELL, HARRY W & GLORIA A		4,950		4,950		50.00	004-017-023
703	LB	ODRINO, DANIEL M		26,950	7,400	19,550			012-097-006
850	LB	OLBERT, STANISLAW & NORMA		47,200	18,250	28,950			009-111
17255	MH	OLDENBURG, JAMES EDWARD		14,400		14,400			012-149
10863	LB	OLEARY, DANIEL J & PAMELA L		31,000	6,600	24,400		50.00	012-143
15815	LB	OLSEN & MARTIN		29,350	8,300	21,050			014-012
267	LB	ONEIL, JANICE A		14,900	4,450	10,450			010-049
851	LAND	ONESSIMO, ANTHONY JR		2,350	2,350				009-008
17326	LAND	ONESSIMO, EDWARD		3,750	3,750				011-012
14289	LAND	ONESSIMO, EDWARD & SALVATORE		3,900	3,900				015-009
852	BLDG	ONESSIMO, RICHARD		29,750	11,700	18,050		5,950 E	009-008
855	BLDG	ONESSIMO, SALVATORE		15,200		15,200			
61	LMH	OSHEA, WINFIELD G & BERNICE		32,100	7,900	24,200			
264	LB	OSTASZENSKI, STANLEY & LINDA		51,950	10,900	41,050			
17265	MH	OSTROSKI, DOROTHY		10,900		10,900			
730	LB	OTTATI, JOSEPH M & TERRI M		20,300	4,550	15,750			
48	LB	QUELLETTE, DAVID G		4,250	11,650	11,650			
14282	LB	QUELLETTE, RAYMOND R		33,100	7,600	25,500			
865	LAND	OWNER UNKNOWN							
1216	MH	PAGE, STELLA		5,950		5,950			
PAGE TOTALS				879,380	264,930	614,450	15,950	300.00	



ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
1338	BLDG	PAGURKO, FRANK F & DOROTHY E		9,250		9,250			007-001
759	LB	PANDA REALTY TRUST		42,700	7,300	35,400	9,250 E		009-171
10886	LB	PAQUETTE & PRATTE		400					004-017-047
869	LB	PAQUETTE, NORMAN A & MARIA L		72,500	14,300	58,200			003-029
1044	LB	PARANTEAU, ROLAND J JR & TRACY E		29,150	8,300	20,850			002-084
870	LB	PARANTEAU, APHUR		38,750	17,700	21,050			005-008
872	LB	PARANTEAU, RAYMOND & LUCILLE		26,750	6,950	20,700			009-093
873	LB	PARANTEAU, RENE		29,300	6,600	22,700			009-025
875	LB	PARANTEAU, RENE		13,900	7,200	6,700			009-025-A
359	MH	PARANTEAU, ROLAND & TRACY		5,000		5,000			002-084
15838	LAND	PARANTEAU, ROLAND J		2,900	2,900				006-022-B
17270	LMH	PARISEAU, EVA		11,350	6,300	5,050			002-046
15847	LB	PARISEY, BRUCE		25,700	8,200	17,500			015-059-022
1268	BLDG	PARIST, LINDA J & PAUL F SR		10,000		10,000			007-001
86	LB	PARKE & JACKSON		38,550	6,700	31,850			009-129
877	LAND	PARKER & FRAMBERGER & BUFFINGTON		10,000					015-006
878	LAND	PARKER & FRAMBERGER & BUFFINGTON		750					015-010
1436	LAND	PARKER & FRAMBERGER & BUFFINGTON		5,000					015-002
880	LAND	PARKER, WILLIAM G		31,900					012-134
1437	LAND	PARKER, WILLIAM G		400					012-034
879	LB	PARKER, WILLIAM G & PAULINE		46,150	25,100	21,050	10,000 E	50.00	012-053
1321	BLDG	PARKHURST, VIRGINIA R		5,950		5,950			007-001
882	CLF	PARLMONT APTS INC		62,100	6,800	55,300			009-177
10839	LB	PARROTT, HENRY L & COLLEEN K		28,400	7,250	21,150			005-061-007
1184	LB	PARZIALE, MICHAEL G & ERNESTINE		26,650	3,300	23,350			011-003
1445	LB	PASCUCCI & WALKER		29,200	7,450	21,750			015-018
14351	LAND	PATTERSON & DRAKE & RAYNOLDS		6,360		6,360			006-024
884	LB	PATTERSON, WAYNE N & SANDRA LEE		19,200	1,700	17,500			010-042
17434	MH	PEARO JR, RAYMOND G		10,950		10,950			009-008-820
15865	LA	PECK, JUDITH R		29,900	7,900	22,000			013-074-002
355	LAND	PECKEWAYS & POLLOCK & GENDRON		8,000					007-047
885	LB	PELLETIER & MORIN		25,850	8,850	16,000	15,000 E		009-121
10849	LA	PELLETIER, MICHAEL R & SALLY A		25,150	6,350	18,800			004-017-009
888	LA	PELLETIER, RAYMOND J & HELEN L		27,050	8,100	18,950	50.00		002-022
10806	LA	PELLETIER, RONALD J & GERALDINE		48,550	8,050	40,500			005-037-038
10805	LAND	PELLETIER, RONALD J & GERALDINE B		4,400					005-037-037
889	LA	PENDERGAPCE, ALICE		31,300	4,100	27,200	10,000 E	50.00	010-039
890	LAND	PENTUCKET BUILDING CORP		1,050		1,050			006-025
1481	LAND	PERFORMANCE MANAGEMENT GROUP INC		3,000	3,000				006-022
1050	LB	PERKINS, RONALD A & GLORIA J		23,550	7,800	15,750			009-033
17065	MH	PERRINS, ALLEN S		7,400		7,400			009-008-084
1047	LA	PERRY, KENNETH W		36,850	7,300	29,550			012-142
891	LAND	PETERSON, PHILIP							012-138
892	LAND	PETERSON, PHILIP							008-002
893	LAND	PETERSON, PHILIP							012-141
894	LAND	PETERSON, PHILIP							003-004
887	LAND	PETERSON, SANDRA J							005-037-028
17304	LA	PETERSON, THOMAS A & BETH ANN							
PAGE TOTALS				963,160	302,560	660,600	44,250	200.00	

PROPERTY VALUATION AUDIT LISTING - EPPING, NEW HAMPSHIRE  
OCTOBER 28, 1985

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ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STPUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
1391	LB	PETTENGILL, MICHAEL		33,900	7,500	26,300		50.00	015-036
895	LB	PEVEAR, GEORGE SR		31,200		25,100		50.00	004-006
679	LB	PHELPS, HOWARD W & JUDITH A		48,000	7,203	40,800		50.00	002-030
897	LB	PHILIP, E. PRATT		9,550	4,250	5,300	9,550 E		009-074
1058	LB	PICARD, MICHAEL		30,000	4,950	25,050			009-185
921	LB	PICKANCE, LESTER H & EDITH M		42,850	8,300	34,550			009-195
898	LB	PIECUCH, ALBERT G & HELEN		32,350	5,900	26,450		50.00	011-030
899	LB	PIECUCH, THEODORE E & JOAN S		27,700	7,600	20,100		50.00	011-049
517	MH	PIECUCH, THEODORE E & JOAN S		8,500	6,300	2,200			011-050
900	LB	PIERCE, RUTH H		31,750	7,700	24,050			010-061
1207	MH	PINE & POND INC		7,500		7,500	7,500 E		009-008-005
1212	MH	PINE & POND INC							009-008
15818	MH	PINE & POND INC							009-008-OC2
17262	EXMT	PINE & POND INC							009-008
1201	MH	PINE & POND PARK							009-008-AL5
901	MH	PINTABONE, ROBERT							001-072
570	CLB	PIDTROWSKI, JOSEPH L & THEODORE E		19,450	12,000	7,450			012-026
1345	BLDG	PIPPY, WILLIAM		53,350	9,050	44,300			007-001
10832	LB	PIZZI, RICHARD S SR & LINDA A		27,500	9,000	18,500			007-001
902	LB	PLACE, CORA & DAISY		12,000	8,050	3,950		50.00	005-061-009
903	LB	PLACE, GEORGE & ROSE		8,000	3,800	4,200			005-080
17435	MH	PLEADNELL, NORMAN A & BONOLYN D		11,700		11,700			005-079
14326	LAND	PLEASANT LAKE DEV INC		2,600					009-008-826
10894	LB	PLEKAVICH, JAMI A		31,700	7,450	24,250			014-026-013
15832	CLB	PLODESTA, NICHOLAS JR & RAPARA E		31,350	7,550	23,800			012-086-004
780	CLB	POLATEWICH, WM J JR & WM J SR		46,700	14,750	31,950			015-059-014
598	LB	POLIQUIN, BERNICE		20,180	6,530	13,650			009-184
904	LB	POLIQUIN, MARY R		25,750	6,700	19,050		50.00	003-033
905	LB	POLIQUIN, MARY ROSE E		33,900	6,500	27,400			005-169
289	LB	POND, BARRY & TONI J		18,300	5,300	13,000			010-085
436	LB	POORE, WAYNE A & NANCY A		24,650	8,100	16,550		50.00	005-077
908	LB	PORTER, SR, JOEL R		24,850	5,750	19,100			013-024
909	LB	PORTER, JOHN W & MIRIAM		34,600	8,000	26,600		50.00	012-084-A
1529	LB	PORTER, VICTOR		30,900	8,200	22,700			013-034-B
1322	BLDG	POWERS, E. MILLER & CORB		7,500		7,500			007-001
1319	BLDG	POWERS, JOSEPH L & MILDRED T		29,950	6,650	23,300			002-006-002
1530	LB	PRATT, PAUL A SR & KATHLEEN ROSE		56,900	16,890	39,600		50.00	005-075
915	LB	PRESTON, MARGARET C		10,700		10,700			009-008-C11
17436	MH	PRICE, JAMES		9,750		9,750			005-039-001
363	MH	PRIMACK, PHILIP		29,690		29,690			014-014-001
1210	LB	PROPERTIES INC		175,700	11,890	163,810			005-005
916	LB	PROULX, FLORENCE M		46,100	16,250	29,850			010-071
1218	MH	PROULX, HELEN L		9,150		9,150	9,150 E		010-056
919	LAND	PROULX, J. LUDWIN		7,800	7,800				009-008
923	MH	PROULX, WILFRED		27,300	10,700	16,600			010-056
924	LB	PROWENCHER, LINDA L		20,500	6,200	14,300		50.00	012-031
14277	LAND	PROWENCHER, MICHAEL J & SUSAN D		1,650	1,650				012-057-008
PAGE TOTALS				1,210,510	319,160	891,350	26,200	550.00	

ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
17259	MH	PROVENCER, MR & MRS		9,500		9,500			005-009
1614	LB	PRUE, STEWART F & KYLE E		31,500	6,750	24,750	50.00	015-034	015-034
1526	LB	PRYOR, NORMAN & LILLIAN R		35,800	7,600	28,200			008-021
926	LAND	PUBLIC SERVICE CO OF NH		8,100	8,100				
943	UTIL	PUBLIC SERVICE CO OF NH		943,200					
930	LB	PURINGTON, E RALPH & RUTH M		21,700	5,350	16,350			013-050
17397	LB	PURINGTON, GERALD		26,850	7,350	19,500	10,000 E		013-023
1409	LAND	PURINGTON, HEIRS OF IDA		1,800	1,800				002-003-A
931	LB	PURINGTON, MEYMOUTH N & ROSE		17,950	5,500	12,450			009-017
17305	LB	PURPURA, WILLIAM J & MURIEL A		27,600	9,100	19,500			005-070-006
933	LB	QUINN, RITA & ERNEST J		13,900	4,350	9,550	50.00		007-010
1156	LB	QUINTAL, JOSEPH R & POLLY A		18,450	7,050	11,400			013-063-B
17365	MH	QUINTAVALLA, GUIDO		10,000		10,000	50.00		009-008-C18
10859	LB	QUINZANI, ANDREW & WANDA		25,600	7,350	18,250			004-017-019
525	LB	R H HETNAR ORCHARDS INC		119,050	45,650	73,400			001-023
189	LAND	RABEY, DOROTHY B		3,950	3,950				002-098
190	LB	RABEY, DOROTHY B		52,700	18,900	33,800			010-030
17437	MH	RACITE, PHILIP & ALMERINDA		13,650		13,650	700.00		009-008-A27
1411	LB	RAGONESE, DOMINIC & BARBARA A		35,450	13,000	22,450			012-071
17398	LB	RAILROAD REALTY TRUST		263,800	44,600	219,200			011-028
10880	LB	RAJCHEL, JAN J & LINDA M		24,000	6,200	17,800			004-017-040
15794	LAND	RAJOTTE, ALBERT E & GERALDINE P		1,700	1,700				005-070-035
935	LB	RALPH, WILBUR & JOYCE		41,300	9,200	32,100	50.00		010-002
1388	LB	RANDALL, WILBUR C JR & KATHLEEN J		33,100	7,500	25,600			015-035
937	LB	RASP & WALEWICZ		28,300	7,750	20,550	10,000 E		013-026
911	LB	RATLIFF, DIANE M		33,350	7,350	26,000			012-084-C
938	LB	RAUH, HERBERT & LORRAINE		50,000	3,450	35,600			014-004
939	LAND	RAUH, HERBERT & LORRAINE		3,450					013-013
484	LB	RAYMOND REAL ESTATE INC		33,050	15,550	17,500			012-081
792	LB	RAYMOND, MARK		25,800	6,400	19,400			010-072
485	MH	RADEL, KATHLEEN		2,350		2,350			005-084
15845	LB	READY, CANDACE C		25,300	8,100	17,200			015-059-020
1455	LB	REAGAN & PIECUCH		32,650	7,450	25,200			012-151-009
1357	BLDG	REDHOUSE, PRISCILLA		5,700		5,700			007-001
17438	LMH	REED, BARRY & MEDINA LEAH		13,750	3,700	10,050			012-066
14281	LB	REED, CAPY & KAREN		29,450	6,700	22,750			012-057-015
43	LB	REICH, JEROME & CELIA		92,400	23,200	69,200			002-007
766	LB	REILLY, PATRICK T & DORIS G		56,140	15,340	40,800			003-044
940	LAND	REINHOLD, FRANK W & HELEN L		6,270	6,270				003-008-00U
941	LB	REINHOLD, ROBERT N & JEAN M		59,350	24,900	34,450	50.00		003-007
14280	LB	REINHOLD, ROBERT N & JEAN M		30,250	28,650				003-009
17048	MH	REINICK, MICHAEL P & JENNIFER A		11,400	9,750	20,450			012-057-012
1043	LB	RESTUCCIA, FELIX B & ANNA B		93,800	15,900	77,900	10,000 E		009-008-814
1212	LB	RESTUCCIA, FELIX B & ANNA B		53,500	8,500	45,000	5,000 E		010-013
13528	LB	REYNOLDS, CHARLES H & DERRA T		27,850	8,100	19,750			015-059-007
1444	LB	RHODES, NORMAN A JR & JANICE M		28,650	7,500	21,150			015-020
1453	LB	RICARDO, ANTHONY		31,300	8,750	22,550	10,000 E		002-012-001
				2,575,310	457,610	2,117,700	45,000		1,000.00
				PAGE TOTALS					

ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
1423	LB	RICHARD & MICHAUD		28,050	8,350	19,700			002-012-009
1424	LB	RICHARDS, PAUL D		33,130	7,730	25,400			004-019
1425	LB	RICKMALL & LORD		30,100	8,900	21,200			005-070-026
10846	LB	RILEY, GREGORY H & SUSAN C		27,750		27,750			004-017-006
369	MH	ROBARGE, ROBERT		11,700		11,700			002-077
64	LB	ROBART, CHESTER		28,700	8,350	20,350			007-051
1141	LB	ROBERTS, DAVID R & DERRA J		25,300	5,950	19,350			007-001
17366	MH	ROBERTS, RALPH		15,400		15,400			007-001
1259	BLDG	ROBERTSON ET AL, JAMES A		5,400		5,400			005-054-004
1519	LB	ROBERTSON, BURTON H & FLORENCE		32,950	8,100	24,850			013-009-001
10838	MH	ROBERTSON, HAROLD		4,600		4,600			008-008
1106	LAND	ROBERTSON, PAULETTE T		1,400			4,600 E		009-008-A23
17049	MH	ROBINSON, BILLIE		11,100	1,400	11,100			013-015
957	LB	ROBINSON, RALPH		33,300	9,400	23,900			012-093
958	LB	ROBINSON, RALPH JR & CAROL B		29,750	12,150	17,600			007-001
1265	BLDG	ROCHE, FREDERICK F & RETA M		3,250		3,250			007-001
1263	BLDG	ROCHE, FREDERICK F JR		9,950		9,950			012-108-004
10834	LB	ROCHETTE, ROBERT R & SUZANNE M		26,800	8,000	18,800			011-060
960	LB	ROCK, ANTIRESS J		9,700	6,550	2,150	8,700 E		009-039
962	EXMT	ROCKINGHAM GRANGE		22,300	6,500	15,800			010-070
17371	LAND	ROCKLAND PARK ASSOCIATES		14,650	14,650				015-017
1465	LB	RODGERS, CARROLL W & DONNA L		29,500	7,650	21,850			013-019
1401	LB	RODIER, RICHARD L & LAUREL A		28,100	7,450	20,650			001-036
964	LB	RODGERS, CLARENCE & BARBARA		21,600	7,000	14,600			009-142
965	LAND	RODGERS, PHYLLIS		8,700	9,000				012-045
1147	LB	ROGIER, JAMES C & BRIDGET R		47,000	13,500	33,700			014-026-009
1030	LB	ROHR, BRUCE ODOLAS		26,530	11,580	14,950			002-059
14323	LB	ROIX, DONALD R & PATRICIA C		28,250	8,200	20,050			010-074
966	MH	ROLLINS, ROLAND C & CAROL		16,550	3,950	12,600			013-037
967	LAND	ROLLINS, WILLIS T SR		4,900	4,900				011-011
1161	LB	ROMED, DENISE & JUDY		35,200	9,700	26,500			011-052
980	LB	ROONEY & WOLFE		45,050	7,650	37,400			005-061-005
988	LB	ROSS, JOHN O & BEATRICE L		24,050	4,600	19,450			012-151-014
970	LB	ROUILLARD, ARTHUR J & ANN H		24,950	4,400	20,550			015-030
920	LAND	ROUNDHOUSE REALTY TRUST		5,050	5,050				015-032
10840	LMH	ROWE, BRUCE R		18,650	8,100	10,550			005-037-023
1413	LB	ROWE, SCOTT B & CHARLENE M		26,550	7,000	19,550			012-011-001
1397	LB	ROY, DANIEL G & JOAN V		31,400	7,200	24,200			007-001
1395	LB	ROY, DANIEL G & JOAN V		28,400	6,700	21,700			012-030
10792	LB	RU880, PAULINE		30,550	8,350	22,200			012-097-004
1404	LB	RUELAS & COLE		42,350	9,950	32,400			010-008
1257	BLDG	RUFANGE, JOHN J & ROSELLA M		10,900		10,900			010-035
973	LB	RUMERY, E STUART & ELINOR		18,700	7,400	11,300			012-022
17303	LB	RUNCIE III, JOHN W & LORRAINE		26,500	6,900	19,600			005-061-001
422	LB	RUSHFORD, KENNETH H & SYLVIA J		15,450	7,950	7,500			014-008
380	LB	RUSSELL, CHARLES A & ANN L		26,800	2,550	24,250			010-035
85	LB	RUSSELL, JANE E		18,450	5,700	12,750			012-022
263	LB	SAAD, ALAN J & CAROL L		27,750	6,600	21,150			005-061-001
PAGE TOTALS				1,071,960	292,660	779,300	43,300	200.00	

ACCOUNT NO.	PROPC CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
14322	L8	SALINDER, BRIAN T & DIANNA S		29,500	7,900	21,600			014-026-008
1051	L8	SALTENSTALL, NATHANIEL & ELIZABET		48,740	14,840	33,900			002-082
238	L8	SALTENSTALL, NATHANIEL & ELIZABET		65,700	9,050	56,650		50.00	002-081
985	L8	SANBORN, CHARLES P & JUDITH A		29,550	6,150	23,400			011-024
986	L8	SANBORN, CHARLES P & JUDITH A		3,350	3,350				011-020
987	L8	SANBORN, DONALD		3,850	3,000	850			003-030
988	L8	SANBORN, DONALD		1,600	1,600				010-067
989	L8	SANBORN, LELAND		1,620	1,620				003-023
991	L8	SANBORN, RICHARD F		68,050	13,950	54,100			011-022
1532	L8	SANBORN, RICHARD F							
1312	BLDG	SANDE, NORMAN A		6,300		6,300			007-001
653	L8	SANDERS, MYRNA		14,350	6,250	8,100			012-051
900	L8	SANTUCCI, LOUIS J & PAULINE C		25,850	6,700	19,150			004-020
707	L8	SANVILLE, RICHARD & JOYCE		33,650	6,650	27,000			012-011
992	L8	SARGENT, DORIS		20,850	3,150	17,700			009-047
17368	MH	SAUNDERS, ROBERT		10,800		10,800			009-008-C19
1311	BLDG	SAVAGE JR., LESTER E & NANCY H		11,800		11,800			007-001
10904	LH	SAVICKAS, HELEN E		20,300	6,950	13,350			001-038
1073	L8	SAVIOLI, JOHN J & LINDA		15,900	8,950	6,950			014-011
15825	L8	SAWYER, WILLIAM R & LORRAINE A		28,100	8,350	19,750			015-059-027
160	L8	SCAGEL, ELIZABETH A		23,900	8,450	15,450			002-089
1124	L8	SCAGEL, KENNETH M & ELIZABETH A		169,200	41,950	128,150			002-087
1125	L8	SCAGEL, KENNETH M & ELIZABETH A		41,700	41,700				002-088
995	L8	SCAGL, TOTTI, HARRY & MARIE J		29,050	4,550	24,500		50.00	009-113
997	BLDG	SCAGL, TOTTI, RUDOLPH		900					
998	L8	SCAGL, TOTTI, RUDOLPH		25,750	11,400	14,350		50.00	009-200
10785	L8	SCAMPINI, THOMAS & ARLENE		28,600	7,550	21,050			005-061-008
17279	MH	SHANDA, & LEMIEUX		10,900		10,900			009-008
1191	MH	SCHLAICH, WILLIAM		5,100		5,100			009-008-A13
10888	L8	SCHWEDT, PAUL H		50,700	9,250	41,050			005-033-003
13242	BLDG	SCHWOLEY, GERALD E & MARGUERITA		7,800		7,800			007-001
17394	MH	SCHRECK, TERRY E & CATHERINE		11,400		11,400			
1463	L8	SCHROEDER, ADAM G		25,350	8,200	16,800		50.00	005-035-051
1107	L8	SCHULTZ, LARRY & AUDREY		600	600			50.00	013-018
1001	L8	SCHULTZ, LARRY & AUDREY		600	600				004-015
1537	L8	SCHULTZ, CARL W & CARL R		26,750	7,200	19,550			010-004-001
14304	L8	SCOTT, MICHAEL P & DEBRA G		20,550	5,750	14,800			002-006-003
1082	L8	SCOTT, WILLIAM C & DOROTHY A		1,500	1,500				012-038
322	L8	SEABOARD CHEMICALS, PENS PL & TR		22,450	6,500	16,450			014-034
17369	MH	SEGLA, DANIEL F & DIANE M		10,000		10,000			009-008-C24
15811	MH	SEGLA, WILLIAM		16,000	7,550	8,450		50.00	012-034-001
604	L8	SENGER, EDWARD S & JUNE		5,100	5,100				008-004
1385	L8	SHAVAHAN, JOHN W & BARBARA J		39,100	7,500	31,600		50.00	015-057
1004	L8	SHAPPELL, DONALD S & ETKO		31,750	8,450	23,300		50.00	010-097
1005	L8	SHARKEY, JACK		40,250	8,250	32,000			010-075
17245	MH	SHAW, LARRY		3,900		3,900			005-039-009
1006	MH	SHEA, HERBERT J		3,900		3,900			010-070
1223	MH	SHEA, WILMA		7,750		7,750			009-008
PAGE TOTALS					306,660	825,150	7,750	450.00	
1,131,810									



PROPERTY VALUATION AUDIT LISTING - FPTING, NEW HAMPSHIRE  
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ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
1008	LB	SHEPARD, GERALD E. & SANDRA		45,600	8,400	37,200			005-094
1264	BLDG	SHEPARD, JOSEPH S III		6,000		6,000			007-001
1252	BLDG	SHERMAN, LAURA E		4,650		4,650			007-001
17439	MH	SHERWOOD, LEROY & BARBARA		10,950		10,950		50.00	009-008-426
896	LB	SHERUT, JOEL S		41,950	10,700	31,250			009-006
10892	LB	SILVA, ANTHONY M JR & KATHLEEN		29,150	8,550	20,600			012-C86-002
1224	MH	SILVA, DOMINIC		4,100		4,100			009-008
1009	LB	SILVEIRA, THELMA		27,000	4,500	22,500			009-008
17063	LAND	SIMES, DENNIS A & MARGUERITE E		19,000	9,550		10,000 E		010-093
17440	LB	SINCLAIR, RONALD M III & PATRICIA A		1,300	6,650	5,350-			012-126-001
15893	LB	SLANINA, MICHAEL S		28,800	7,850	20,950			005-050-001
10869	LB	SLATER, STEPHEN E & LINDA L		27,750	7,850	19,900			015-050-028
215	BLDG	SMART, LINDSEY		20,000		20,000			005-061-006
1016	LB	SMART, THERESA		25,050	6,150	18,900			013-075
471	LH	SMART, WILLIS R & CAROL		18,500	7,600	10,900			014-029
300	LB	SMITH & FULLHART		25,750	7,650	18,100			002-008
15864	LB	SMITH & TIMMONS		26,000	6,200	19,800			009-129
1225	MH	SMITH, BERTRAM		9,850		9,850			013-074-004
1476	LB	SMITH, DARLENE		18,400	8,100	10,300			009-008
1533	LB	SMITH, DONALD W & ETHEL W		40,000	22,050	17,950			001-013-A
1017	LAND	SMITH, EARL E		4,600	4,600				006-005
15828	LB	SMITH, GEDFREY T & PATRICIA O		28,950	7,600	21,350			015-089-010
1022	LAND	SMITH, H ROGER		11,000	11,300				006-006
1046	LB	SMITH, JAMES A & CELIA B		35,400	12,100	23,300			002-050
1003	LB	SMITH, PETER L & SARA S		32,600	5,500	27,100			009-148
439	LB	SMITH, RICHARD H & DONNA A		30,000	9,000	21,000			009-052
466	LB	SMITH, ROBERT A JR & KAREN L		27,400	7,250	20,150			009-211
17370	MH	SMITH, WILLIAM		11,000		11,000			009-008-C28
1026	LAND	SNOW JR, WINTHROP J		10,000	10,000				001-075
1027	LB	SNOW JR, WINTHROP J		19,950	7,300	12,650			001-042
654	LB	SNYDER, ARTHUR W & PATRICIA E		25,150	11,750	13,400			001-020
1028	LB	SOCIETY OF FRIENDS							013-064
1029	LB	SODERBERG, ALICE M		41,140	10,490	30,650			005-037-033
10801	LB	SOPER, EDWARD C MAUREEN		31,350	9,950	21,400			014-026-013
17335	LB	SORDILL, MICHAEL E & JANET L		31,650	8,400	23,250			009-023
1031	CLB	SOUS, L SONS, R		22,700	1,400	21,300			001-056
1032	LB	SPANGLER, RICHARD & MARY		32,610	9,310	23,300			005-037-A
10831	LB	SPEED, ERIC L & JACQUELINE M		36,950	8,350	28,600			005-091
169	LB	SPIDLE & JENNISON		51,150	7,200	43,950			002-009
811	MH	SPIDLE, ROBERT L & PAUL L		12,800		12,800			013-042
10435	LB	SPINNEY, ELLEN G		24,500	6,250	18,250			002-002
1033	LB	SPLAINE, MARGARET L		47,000	1,300	32,700			50.00 002-092
1034	LB	SPRAGUE, GEORGE & ANNETTE		15,750	8,300	7,450			50.00 003-021
975	LAND	ST GERMAIN, THOMAS A		4,700	4,400	300			004-021
976	LB	ST JOHN, ALBERT G		16,000	4,200	11,800			50.00 007-032
977	LB	ST JOSEPHS ROMAN CATH CHURCH							011-004
978	LB	ST JOSEPHS ROMAN CATH CHURCH							010-091
366	MH	ST LAURENT, DAVID & GLORIA		6,300	6,300				
PAGE TOTALS				1,040,350	313,550	726,800	19,850	500.00	



ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
981	BLOG	ST LAURENT, JOHN H & JULIA		1,150		1,150			011-018
982	L8	ST LAURENT, JOHN H & JULIA		26,750	8,400	18,350	20,000 E		004-017-048
10768	L8	ST LAURENT, NORMA J		30,150	6,350	23,800			015-059-006
14314	L8	ST MARTIN & DANIELS		31,650	8,550	23,100			012-101
1139	L8	STACKPOLE, ALAN J & MARJORIE P		23,590	7,440	15,950			009-008
1227	MH	STACKPOLE, KENNETH & SHIRLEY		6,600		6,600	6,600 E		004-011-027
17325	L8	STANDEN, MARY C		32,600	6,350	26,450			015-059-016
15841	L8	STANTON, BRIAN E & PATRICIA A		28,950	10,050	18,900			009-010
1035	L8	STANTON, WESLEY		27,700	9,550	18,150			007-043
1038	G8LD	STAR METAL RECOVERY INC		4,300		4,300			009-008
1228	MH	STARLING, MR & MRS RICHARD		9,650		9,650			009-151
1483	EXMT	STATE OF NH		17,200	17,200				005-026-S16
1462	L8	STEBBINS, SAMUEL E & CORRIE		27,950	7,300	20,650	50.00		012-124
100	L8	STEELE, MICHAEL A & BETSY D		30,000	7,750	22,250			009-008
1206	MH	STELLE, FLORENCE M		6,000		6,000			009-140
724	L8	STEPHEN, CRAIG H & ELIZABETH M		16,950	3,100	13,850			001-086
17382	L8	STEPHENS, CAROL L		27,350	8,900	18,550			001-086
9	L8	STEVENS, DAVID A & CAROL L		27,350	8,800	18,550			002-040
17297	MH	STEVENS, TED		1,150		1,150			001-049
1040	L8	STEVENS, WALTER E		48,700	27,550	21,150	20,000 E		012-094
1042	LMH	STILKEY, HAROLD & PARIS		28,000	12,500	15,500	10,000 E		012-135
881	L8	STILKEY, JACK		37,050	16,800	20,250			005-043
862	LAND	STONE & CONNOR		3,000	3,000				005-042
1048	LAND	STONE & CONNOR		5,150	5,150				008-005
715	LAND	STONE & SPENCER		50	50				007-001
1347	BLOG	STONE, JOSEPH W		7,700		7,700			009-008-C10
17391	MH	STREETER, MARY H		10,900		10,900			007-001
1349	BLOG	STRONG JR, JOHN M		5,350		5,350			013-009-003
10895	L8	STRONG, CAROL		15,450	7,650	7,800			012-035
1049	MH	STROUP, GARRIE H		8,500	5,350	3,150	8,500 E		005-066
210	LAND	SUKE, RETHOLD J		3,200	3,200				010-047
1059	CL8	SULLIVAN LODGE CORP		19,050	2,150	16,900			50.00
1055	L8	SULLIVAN, DAVID & BARBARA		18,500	7,450	11,050			001-071
1057	LAND	SULLIVAN, JOHN		50	50				014-018
1422	LA	SULLIVAN, JUDY A		31,900	8,350	23,550			002-012-007
10807	L8	SULLIVAN, KIM & MADELINE		48,900	9,750	39,150			005-037-039
10876	L8	SULLIVAN, MARK R		28,300	6,050	22,250			004-017-036
10564	L8	SULLIVAN, SHIRLEY R		49,780	26,980	22,800			003-045
59	LA	SULLIVAN, TIMOTHY D & MARIE T		24,850	4,500	20,350			009-144
15869	MH	SULLIVAN, WILLIAM & LILLIAN		11,050		11,050	100.00		002-009-049
1061	LAND	SULLOS, JAMES		250	250				001-051
1062	L8	SULLOS, JAMES		41,500	16,250	25,250	50.00		001-061
1064	LA	SULLOS, JAMES		10,650	9,350	1,000			001-054
1065	LAND	SULLOS, JAMES		8,650	8,650				001-009
1063	LAND	SULLOS, JAMES & THELMA		8,750	8,750				001-065
17412	LAND	SULLOS, JAMES & THELMA		8,750	8,750				001-062
1066	LAND	SULLOS, JOHN		3,150	3,150				002-012-004
1450	L3	SUNDERLAND, ROBERT F & ANITA L		31,000	7,900	23,100			
				PAGE TOTALS	319,720	575,650	65,100	350.00	
				895,370					

ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
874	LB	SURELS,STEPHEN A & CHRISTINE J		34,000	4,500	25,500			005-010
17367	ERR	SURETTE,RAYMOND		15,450		15,600		50.00	009-008-C21
586	LB	SWAIN,EARL E & GAIL M		18,950	3,650	15,300			010-094
17389	LB	SWAIN,EARL E & GAIL M		22,130	4,050	18,250			009-081
1250	BLDG	SWANSEN,REV & MRS CARL R		5,900		5,900			007-001
1539	MH	SWEENEY,GERALD C & LOUISE M		22,100	9,870	12,300		50.00	001-080-001
1070	CLB	SWEENEY,MICHAEL		64,000	31,200	32,800			010-054
1071	CLB	SWEENEY,MICHAEL & JUDITH A		136,070	26,720	109,350			013-012
40	LAND	SWEENEY,MICHAEL E		3,050	3,050				013-010
1069	LB	SWEENEY,MICHAEL E & JUDITH A							014-003
1068	LB	SWEENEY,RUTH M G & MICHAEL		1,590	1,590				013-011
492	LB	SWEENEY,TIMOTHY W & LEAH		7,550	7,550				007-033
16194	LAND	SWEET PIPPIN REALTY TRUST		32,250		24,750			007-044-008
1398	LB	SYLVAIN,BENDIT B & LINDA M		31,300	4,750	26,550			015-028
741	LB	SYLVESTER,CHARLES A & JUDITH M		13,800		13,800			012-023
17413	MH	TARANTINO,ALDO & DORIS		22,700	6,700	16,000			005-078-044
317	LB	TARBOX & HOMAN		22,700		21,350		50.00	014-010
1414	LB	TAROIF,LLOYD R & GAIL A		32,750	11,400	9,340			005-017
1076	LMH	TARLETON,MARION REBECCA		19,040	9,340	9,700			002-062
1078	CLB	TABRE REALTY CO		30,550	22,000	8,550			009-019
1079	LAND	TAUDOR,EVERETT & RITA		3,600	3,600				008-007
17414	LAND	TEETZEL,JAMES W & KATHRYN M		6,450	6,450				002-010-001
41	LB	TEFTT,WALLACE H & AMELIA C		81,470	17,520	63,950			003-034
10896	LB	TERRIO,JEFFREY L & JANICE E		27,750	7,450	20,300			005-061-002
1081	LAND	TERRY,LUTHER L JR		15,680	15,680				003-026
666	LB	TEZA,ANTHONY E JUAN		11,100	6,600	4,500			013-021
864	LAND	THAYER ESTATE,ALICE		1,800	1,800				012-118
1084	LAND	THAYER ESTATE,ALICE		1,680	1,680				015-015
1093	LAND	THAYER ESTATE,ALICE		1,600	1,600				015-011
305	LAND	THAYER HEIRS,ALICE		2,060	2,060				012-117
1087	LAND	THAYER,CHARLES		6,450	6,530				007-060
1088	LAND	THAYER,CHARLES							007-045
1090	LAND	THAYER,CHARLES L		4,160	4,160				007-059
1089	LAND	THAYER,JERRY L & THOMAS J		730					003-013
1092	LAND	THAYER,JERRY L JR & THOMAS J		2,700	2,700				012-055
1094	LAND	THAYER,JERRY L JR & THOMAS J		2,110	2,110				005-068
1096	MH	THIBEAULT & KEMP		17,450	10,400	7,050		50.00	012-131
1182	LB	THIBEAULT,CHARLENE		15,000	4,300	10,700			013-055
1095	LB	THIBEAULT,DANIEL L & JEAN A		20,900	7,850	13,050			014-032
1097	LB	THIBEAULT,ROBERT T & DIANE L		25,150	4,750	20,400			012-027
14273	LB	THIBEAULT,VICTOR & MARJORIE		28,650	8,700	19,950			012-083
1098	LB	THIBEAULT,WILLARD J & REGINIA C		32,200	8,750	23,450			007-008
481	LB	THIBODEAU,JOHN WILLIAM		13,450	7,150	6,400			009-158
539	LB	THIBODEAU,MERLE O & SHIRLEY M		14,600	3,200	11,400			001-006
1102	LB	THOMAS,DAVID B & DIANA C		55,100	13,950	41,250			012-024
1103	LB	THOMPSON,EDWIN C & JOAN F		41,400	10,300	31,100			003-040
845	MH	TINLIN,WILLIAM F & IRENE M		20,950	4,500	15,550		50.00	
PAGE TOTALS					322,220	644,750		300.00	

ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
1328	BLOG	TINTONI, HENRY J & CORA I		6,000		6,000			007-001
15866	LB	TOOMIE, BRIAN R & BARBARA A		29,250	3,400	20,850			005-070-025
282	CLB	TOTH, TIBOR		75,250	39,000	36,250			009-187
1108	LB	TOTH, TIBOR		69,750	25,100	44,650			012-063
1109	LAND	TOTH, TIBOR		9,400	5,600				012-110
1110	LAND	TOTH, TIBOR		1,250	1,250				012-105
17459	LAND	TOTH, TIBOR J		19,600	19,600				009-188
171	LB	TOWNE, FRED R SR & ANN		3,150	7,350	23,900		50.00	015-037
10784	LB	TIZLONSKI, STANLEY W JR & MARY A		33,500	9,250	25,250			015-057-002
15781	LB	TRAUTMAN, DANIEL J & NANCY M		63,550	15,750	21,800		50.00	003-070-013
757	LB	TRAVERS, LILLA N		63,010	15,160	47,850			003-065
1112	LB	TREFETHEN, TIMOTHY A		37,450	7,100	30,350			010-024
1113	LB	TREFETHEN, WARREN A		33,200	5,600	27,600			010-023
1114	MH	TREFETHEN, WARREN A		5,950		5,950			010-023
791	MH	TRENHOLM, MILTON J		10,150	6,050	4,100		50.00	004-009
39	LB	TRIO, TONY & GENEVIEVE		48,660	13,110	35,550			011-047
611	LAND	TRIO, TONY & GENEVIEVE		3,750	3,750				011-043
1290	BLOG	TRIPS, CYNTHIA		4,950		4,950			007-001
15797	LB	TRBOUGH, TODD W & SUE F		31,550	8,450	22,700			005-070-032
1118	LB	TRUE, FOREST B & JOY		49,800	10,300	39,500			001-032
1105	LAND	TRUE, FOREST B & JOSEPHINE		1,700	1,700				010-010
17372	LAND	TRUE, FOREST B & JOY C		5,700	5,700				010-011-018
17373	LAND	TRUE, FOREST B & JOY C		6,050	6,050				010-011-002
10897	LAND	TRUE, KEITH R		3,500	3,500				010-011-001
1119	LB	TRUE, KENNETH G & JENNIE M		20,500	9,400	11,100	10,000 E		013-049
10861	LB	TRUESDELL, JOHN E & JOAN H		29,900	6,200	23,700			004-017-021
10898	LAND	TUCKER, JANET B		1,720	1,720				003-012-001
1142	LB	TUCKETT, MICHAEL & RHONA B		22,100	5,250	16,850			012-021
10857	LB	TJUNDOWSKI, ROBERT L		26,250	6,550	19,700			004-017-017
402	LA	TURNER, JOHN H & IRENE M		17,500	5,050	12,450	10,000 E		012-036
1121	LB	TWOMBLY, PERLEY A & ROSE M		20,250	8,600	11,650		50.00	002-014
1120	MH	TWOMBLY, PERLEY W & ELAINE		20,550	6,450	14,100	10,000 E		002-013
1122	MH	TWOMBLY, RAY		18,400	8,750	9,650			002-015
1123	LB	TWOMBLY, RUSSELL		6,500	3,150	3,350			007-013
12078	LB	TYLER, RANDY T & PAMELA M		26,750	7,950	18,800			012-108-001
534	EXMT	UNIVERSITY OF NEW HAMPSHIRE		11,900	11,300		11,800 M		002-086
1242	BLOG	WROHART, MRS PHYLIS B		6,750		6,750			007-001
1129	LB	VALLIER, ROBERT MICHAEL		23,600	8,100	15,500		50.00	006-007
1129	CLB	VALLONE, ANDREW M & MARGUERITE		28,350	3,050	25,300			009-183
1127	LAND	VALLONE, ANDREW M & MARGUERITE		1,150	1,150				009-183
1125	LA	VALLONE, ANDREW M & MARGUERITE		43,600	10,500	33,150		50.00	009-175
412	LA	VALLONE, CHRISTINE & MARK A		37,600	6,450	31,150			010-073
686	LB	VANDERBLOT, HERMAN A & MABEL A		49,200	7,500	39,700		50.00	010-001
10900	LB	VATCHER, MARK G & CAROL A		30,300	7,350	22,950		50.00	014-020-006
1470	LAND	VELLOTTI, ANTHONY R & JANET M		32,250	32,250			005-029-057	
386	CLB	VERPLOGE, JOHN		30,200	1,450	28,750			009-163
1100	CLB	VERVERDIES, ELIAS		49,000	8,000	40,000			009-134
477	LB	VETTERLING, BRUCE E & JAN ANN		32,400	7,900	25,000		50.00	002-012-002
PAGE TOTALS				1,194,440	388,990	806,350	48,300	500.00	

PROPERTY VALUATION AUDIT LISTING - EPPING, NEW HAMPSHIRE  
OCTOBER 28, 1985

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ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERAN'S EXEMPT	MAP & LOT
440	LB	VICTORIA, JOHN JR & VICTORIA		34,600	27,450	7,150			012-044
10804	LB	VIDUNAS, DALIA M		28,700	7,950	20,750			005-037-036
979	LB	VIEIRA, MARIE R		25,200	10,250	14,950			009-110
17415	LB	VILLACARD, KARL J & LIZBETH K		16,750	6,250	10,500			007-056
278	LAND	VINCENT & PRIMACK		7,660					014-001
325	LB	VIRGUE, IDA		14,650	2,450	12,200			009-201
15827	LB	VISCENTE, GEORGE R & DONNA L		28,400	7,800	20,600			015-059-009
1134	LB	VOGLER, ROGER C & ELIZABETH Y		42,930	10,980	31,950	50.00	50.00	001-053
1418	LB	VSH REALTY INC		54,950	11,250	43,700			011-058
1309	BLOG	WALKER, GEORGE V & MILDRED		4,950					007-001
1136	LB	WALL, SHIRLEY		30,800	9,750	21,050	50.00	50.00	003-006
367	MH	WALSH, JOHN M & MARY T		11,500		11,500			005-039-006
1137	LB	WALSH, THOMAS J JR & DONNA M		20,850	7,800	13,050			012-079
15822	LAND	WARCENICZ, GERARD F & JUDY F		26,350	7,600	19,750			015-059-032
1375	CBLD	WARD, WILLIAM W & CATHERINE		9,700		9,700			011-037
1138	CLB	WARD, WILLIAM W & CATHERINE B		74,100	6,900	67,200			011-056
17374	MH	WASHBURN, FRED		11,100		11,100			009-008-0C9
17375	MH	WATERHOUSE, MICHAEL & PAULA		10,800		10,800			012-059-003
1270	BLOG	WATSON, GENEVIEVE E		5,250		5,250			007-001
1016	LAND	WEBB & HARVEY		16,500	16,500				007-040
241	LAND	WEBB, ROBERT		1,800	1,800				007-005-A
861	LAND	WEBB, ROBERT		4,500	4,500				015-014
866	LAND	WEBB, ROBERT		6,950	6,950				006-008
1431	LAND	WEBB, ROBERT		2,700	2,700				006-022-A
1432	LAND	WEBB, ROBERT		6,400	6,400				006-022-B
1477	LAND	WEBB, ROBERT		100	100				015-003
15836	LAND	WEBB, ROBERT		5,750	5,750				015-009
15880	LAND	WEBB, ROBERT		7,650	7,650				007-39A
17242	LAND	WEBB, ROBERT		1,700	1,700				003-034-003
1235	MH	WEBBER, DONALD		5,950		5,950	5,950 E		009-008
148	CBLD	WEBBER, ROBERT H		10,300		10,300			007-043
1039	CLB	WEBBER, ROBERT H		54,500	8,300	162,950			007-043
14324	LB	WEDENEYER, JOHN A		217,450		19,700			014-026-010
1364	BLOG	WEEKS, ELIZABETH HARRIET		9,000		9,000			007-001
1083	CULB	WEIDIG, FOMIN F JR & ANDREA C		71,180	17,130	54,050			012-007
1143	MH	WELOON, ROBERT & VELNA		16,500	8,400	8,100	50.00	50.00	007-055
239	LB	WELNC & HINDS		23,050	5,650	17,400			011-014
1144	LB	WELLS, ANNIE G		23,300	4,950	18,350	10,000 E		009-045
1140	LB	WENZEL, PETER P & LINDA M		28,550	9,500	19,050			013-080-002
1145	LB	WERNER, ROBERT S & NANCY		35,000	8,100	26,900			012-084
10843	LB	WEST, LONNIE B & CAROLINE L		28,500	6,550	21,950			004-017-003
1289	BLOG	WEST, MRS ETHEL R		5,350		5,350			007-001
532	LWH	WHARF, MADELINE K		20,800	10,650	10,150			012-082
1148	LAND	WHEELER, JOHN B		6,400	6,400				014-035
1452	LB	WHEELER, SIDNEY L & CORA E		31,150	7,900	23,250	20,000 E		002-012-006
17381	LB	WHEELER, THOMAS		17,500	11,750	5,750			001-047
1150	LB	WHITE, BILLY L & BARBARA A		25,250	6,200	19,050			008-170
709	LB	WHITE, DAVID B		34,850	8,150	26,700			010-009-A
PAGE TOTALS				1,152,220	352,070	800,150	35,950	200.00	



PROPERTY VALUATION AUDIT LISTING - EPPING, NEW HAMPSHIRE  
OCTOBER 28, 1985

ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
1152	L8	WHITE, PETER R & PATRICIA		20,600	5,750	14,850			007-057
1198	MH	WHITE, RICHARD		8,650		8,650			009-008-411
376	MH	WHITFORD, GORDON		6,700		6,700			005-039-010
1153	MH	WHITNEY, ROBERT D & NANCY		12,650	10,050		10,000 E		014-016
1361	BLDG	WICKS, THEODORE R		7,250			7,250 E		007-001
10866	L8	WIGGIN, HELENE		37,900	6,350	31,550			004-017-026
1291	BLDG	WILKIN, WALTER H & HELEN E		5,700		5,700			007-001
1469	L8	WILKINSON, TERRY L & MARGO M		29,450	8,200	21,650			005-027-059
1157	L8	WILLEY, CHARLES A & VIRGINIA E		14,450	4,900	9,950			005-013-057
1160	MH	WILLIAMS, HEIRS, ELIZABETH		8,000		8,000			
159	L8	WILLIAMS, KEITH E & LISA A		31,400	8,150	23,250			014-026-004
797	L8	WILLIAMSON, WM E & MADELYN		41,350	7,800	33,550			010-052
948	MH	WILLIS, LAWRENCE & AVIS		21,800	7,850	13,950			013-047
1164	L8	WILSON, ALICE		6,600	6,550	50			001-013
17416	MH	WILSON, JOHN E & MARGARET L		15,000		15,000			009-008-822
493	L8	WININGS, TIMOTHY J & DENISE M		33,050	6,350	26,700			012-034-003
1365	BLDG	WINKFIELD, HOLLEY & DOROTHY B		7,300		7,300			007-001
1366	BLDG	WINKFIELD, HOLLEY & DOROTHY B		6,950		6,950			007-001
1332	BLDG	WINKFIELD, STETSON C & JEAN C		7,650		7,650			010-028
1169	L8	WINSOR, RICHARD J & DEBORAH B		6,100	1,850	4,250			010-062
1167	L8	WINSOR, RICHARD J & DEBORAH B		69,250	14,200	55,050			010-068
1168	LAND	WINSOR, RICHARD J & DEBORAH B							007-001
1283	BLDG	WINTER, FLOYD R & LOUISE L		5,200		5,200			007-001
1299	BLDG	WINTER, HARTLEY H		7,100		7,100			007-001
1275	BLDG	WISEMAN, REV GEORGE & MIRIAM		6,600		6,600			007-001
1367	BLDG	WISHARD, MRS LEDNETTE		8,450		8,450			007-001
1215	MH	WITTY, EDITH		8,950		8,950			009-008
377	MH	WOJNAR, BERTHA		6,400		6,400			005-083
14362	MH	WOJNAR, CATHERINE		4,000		4,000			009-008-016
15873	MH	WOKER, WALTER		13,400		13,400			001-080-002
1538	LMH	WOOD, BEATRICE D		25,000	10,250	14,750			001-079
1175	L8	WOOD, HOPAGE D III & PATRICIA		39,800	10,100	29,700			012-127
1176	L8	WOOD, LORNE W & BESSIE M		19,100	6,300	12,800			010-090
1177	L8	WOOD, ROGER & LILLIAN		19,550	5,350	14,200			013-054
451	L8	WOODARD, LEONARD W & MARCIA E		17,800	3,800	11,500			013-022
452	LAND	WOODARD, LEONARD W & MARCIA E		33,600	6,400	27,200			004-017-002
10862	L8	WOODBUFF, STEPHEN & KAREN		21,350	2,700	18,650			009-054
1174	L8	WOODBUFF, STEPHEN & KAREN		39,900	12,300	27,900			009-051
1172	L8	WOODBUFF, STEPHEN & KAREN		5,900	8,900				009-049
1173	L8	WOODBUFF, STEPHEN & KAREN		6,400		6,400			007-001
1294	PLUG	WOODBUFF, STEPHEN & KAREN		9,300		9,300			007-001
1295	PLUG	WOODBUFF, STEPHEN & KAREN		6,400		6,400			007-001
1296	PLUG	WOODBUFF, STEPHEN & KAREN		6,400		6,400			007-001
14343	LMH	WOODBUFF, STEPHEN & KAREN		23,750	8,500	15,250			007-001
1190	L8	WOODBUFF, STEPHEN & KAREN		27,450	9,650	17,800			012-001-001
17901	L8	WOODBUFF, STEPHEN & KAREN		28,550	7,550	21,100			013-006
				300,500	195,700	61,800			005-037-020
						66,200			350,00

PROPERTY VALUATION AUDIT LISTING - FPPING, NEW HAMPSHIRE  
OCTOBER 28, 1985

MUN43

ACCOUNT NO.	PROP CODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
1229	MH	WRIGHT, JOSEPH & POTA		6,200		6,200			009-008
914	LB	WYMAN, ROBERT W & ANN M		26,350	6,350	19,700			009-105
681	LB	WYNE, MICHAEL F & CATHERINE		36,400	9,450	26,950			007-026
1183	LB	VERBEAU, GERARD & THERESA		28,150	7,000	21,150			009-109
14338	LAND	VERBEAU, MAURICE G & JENNIFER		3,400	3,400				005-054-002
1521	LB	VERBEAU, MAURICE G & JENNIFER H		41,850	6,200	35,850			005-054-001
913	LB	VERBEAU, PAUL A		39,900	9,350	30,550			013-034
1187	MH	ZAMPACORTA, GORDON & MILDRED		19,700	13,450	6,250			014-023
1504	LAND	ZASO, GUS C & KATHLEEN L		2,250	2,250				003-036
946	LB	ZIZKA, WILLIAM A & JOAN B		23,200	5,300	19,900			009-044
		PAGE TOTALS		229,100	62,550	166,550			
		FINAL TOTALS		43,185,595	13,066,435	30,119,160	1,330,940	16,500.00	



MUN43 ACCOUNT NO. PROPERTY VALUATION AUDIT LISTING - EPPING, NEW HAMPSHIRE PAGE NO. 41  
OCTOBER 28, 1985

PROPCODE	PROPERTY OWNER	COUNT	TOTAL VALUE	LAND VALUE	STRUCT VALUE	EXEMPT VALUE	VETERANS EXEMPT	MAP & LOT
TOWN	TOWN OWNED PROPERTY	2	69,900	40,500	29,400	11,800		
EXMT	OTHER EXEMPT PROPERTY	6	69,900	40,500	29,400	11,800		
	TOTAL EXEMPT VALUE	3	69,900					
LA	LAND & BUILDINGS	1037	32,400,980	9,178,450	23,222,530	910,740	13,400.00	
LAND	LAND ONLY	333	1,850,795	1,759,645	91,150		100.00	
BLDG	BUILDINGS ONLY	133	959,100	25,000	833,100	16,500	150.00	
CLR	LAND & BLDGS - COMM	46	3,067,160	984,410	2,082,750			
CLND	COMMERCIAL LAND	4	168,100	168,100				
CRLO	BUILDINGS-COMMERCIAL	3	24,300		24,300			
CULB	LAND UNDER CURRENT USE	3	24,550	24,550				
CULB	BLDGS W/LAND UNDER CURRENT USE	3	205,890	47,490	158,400			
MH	MOBILE HOMES	239	2,549,680	403,100	2,146,580	366,900	2,550.00	
LMH	LAND & MOBILE HOME	51	923,940	398,540	525,400	45,000	200.00	
UTIL	UTILITIES & GAS LINES	1	943,200	8,050	935,150			
ERR		3	35,950	5,900	30,050		50.00	
LRMH		1	32,950	6,750	26,200			
LBH		1	12,700	9,100	3,600		50.00	
LBH		1	13,600	7,950	5,650			
MH		1	3,900		3,900			
	GROSS TAXABLE VALUE	1877	43,115,695	13,025,935	30,089,760	4,319,140	16,500.00	
	LESS-ELDERLY EXEMPTION		1,297,030		1,297,030			
	BLIND EXEMPTION		17,660		17,660			
	MISC EXEMPTION		16,250		16,250			
	NET TAXABLE VALUE		41,784,755	13,025,935	28,758,820			



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